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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	27.40469596%
Employer's proportionate share at MD	29.83880747%
Employer's proportionate share of system NPL/(A) at prior MD	$ 4,196,208,792
Employer's proportionate share of system NPL/(A) at MD	**$ 5,589,013,369**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 9,231,997,733
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,540,221,510

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 976,511,190
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 200,434,673
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (137,832,600)
Employer's Total Pension Expense/(Income)	**$ 1,039,113,263**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 273,319,815	$ 22,160,932
Changes of assumptions	$ 496,494,891	$ 3,701,894
Net difference between projected and actual earnings on investments	$ 100,457,460	$ 0
Changes in proportionate share	$ 612,544,392	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 416,057,218
Total (prior to post-MD contributions)	$ 1,482,816,558	$ 441,920,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,040,896,514

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)
1st Fiscal Year	$ 195,781,205
2nd Fiscal Year	(73,405,664)
3rd Fiscal Year	633,158,682
4th Fiscal Year	250,184,503
5th Fiscal Year	35,177,787
Thereafter	0
Total	$ 1,040,896,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.47462427%
Employer's proportionate share at MD	0.38809988%
Employer's proportionate share of system NPL/(A) at prior MD	$ 72,674,498
Employer's proportionate share of system NPL/(A) at MD	**$ 72,693,770**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 120,076,421
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 33,039,513

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 12,701,040
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (8,121,910)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 16,447,847
Employer's Total Pension Expense/(Income)	**$ 21,026,977**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,554,947	$ 288,237
Changes of assumptions	$ 6,457,685	$ 48,149
Net difference between projected and actual earnings on investments	$ 1,306,605	$ 0
Changes in proportionate share	$ 11,263,387	$ 23,463,195
Differences between employer contributions and employer's proportionate share of system contributions	$ 25,671,687	$ 8,420,084
Total (prior to post-MD contributions)	$ 48,254,311	$ 32,219,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,034,646

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,894,816
2nd Fiscal Year	(55,427)
3rd Fiscal Year	6,336,253
4th Fiscal Year	683,781
5th Fiscal Year	(824,777)
Thereafter	0
Total	$ 16,034,646

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #1179: Professional Liability Fund

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03312305%
Employer's proportionate share at MD	0.03716617%

Employer's proportionate share of system NPL/(A) at prior MD	$ 5,071,804
Employer's proportionate share of system NPL/(A) at MD	**$ 6,961,479**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,499,052
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,164,011

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,216,308
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 272,887
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 401
Employer's Total Pension Expense/(Income)	**$ 1,489,596**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 340,438	$ 27,603
Changes of assumptions	$ 618,417	$ 4,611
Net difference between projected and actual earnings on investments	$ 125,126	$ 0
Changes in proportionate share	$ 875,128	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 655,492	$ 423,586
Total (prior to post-MD contributions)	$ 2,614,601	$ 455,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,158,801

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)
1st Fiscal Year	$ 439,519
2nd Fiscal Year	104,428
3rd Fiscal Year	984,987
4th Fiscal Year	507,778
5th Fiscal Year	122,089
Thereafter	0
Total	$ 2,158,801

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	2.41014510%
Employer's proportionate share at MD	2.39779699%
Employer's proportionate share of system NPL/(A) at prior MD	$ 369,041,571
Employer's proportionate share of system NPL/(A) at MD	**$ 449,123,828**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 741,867,999
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 204,127,980

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 78,470,817
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 13,826,363
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (7,952,482)
Employer's Total Pension Expense/(Income)	**$ 84,344,698**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 21,963,526	$ 1,780,816
Changes of assumptions	$ 39,897,505	$ 297,478
Net difference between projected and actual earnings on investments	$ 8,072,595	$ 0
Changes in proportionate share	$ 31,480,773	$ 1,511,339
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,202,669	$ 37,608,131
Total (prior to post-MD contributions)	$ 111,617,068	$ 41,197,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 70,419,304

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)
1st Fiscal Year	$ 16,534,994
2nd Fiscal Year	(5,119,348)
3rd Fiscal Year	45,679,303
4th Fiscal Year	12,726,500
5th Fiscal Year	597,855
Thereafter	0
Total	$ 70,419,304

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #1254: University of Oregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	2.02400122%
Employer's proportionate share at MD	1.82431483%
Employer's proportionate share of system NPL/(A) at prior MD	$ 309,915,196
Employer's proportionate share of system NPL/(A) at MD	**$ 341,706,685**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 564,435,103
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 155,306,601

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 59,702,917
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 4,247,900
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 4,934,943
Employer's Total Pension Expense/(Income)	**$ 68,885,760**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,710,500	$ 1,354,897
Changes of assumptions	$ 30,355,201	$ 226,330
Net difference between projected and actual earnings on investments	$ 6,141,869	$ 0
Changes in proportionate share	$ 23,236,789	$ 24,440,485
Differences between employer contributions and employer's proportionate share of system contributions	$ 61,659,814	$ 25,883,424
Total (prior to post-MD contributions)	$ 138,104,173	$ 51,905,136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 86,199,037

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)
1st Fiscal Year	$ 17,204,952
2nd Fiscal Year	679,735
3rd Fiscal Year	43,710,794
4th Fiscal Year	20,360,512
5th Fiscal Year	4,243,044
Thereafter	0
Total	$ 86,199,037

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04888601%
Employer's proportionate share at MD		0.04678544%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,485,429
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,763,234**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,475,212
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,982,913
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,531,110
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	139,678
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	103,808
Employer's Total Pension Expense/(Income)	**$**	**1,774,596**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 428,549	$ 34,747
Changes of assumptions	$ 778,474	$ 5,804
Net difference between projected and actual earnings on investments	$ 157,511	$ 0
Changes in proportionate share	$ 731,121	$ 321,149
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,614,018	$ 746,639
Total (prior to post-MD contributions)	$ 3,709,673	$ 1,108,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,601,334

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 465,733
2nd Fiscal Year	106,203
3rd Fiscal Year	1,248,779
4th Fiscal Year	635,221
5th Fiscal Year	145,397
Thereafter	0
Total	$ 2,601,334

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	1.77438430%
Employer's proportionate share at MD	2.02749597%
Employer's proportionate share of system NPL/(A) at prior MD	$ 271,693,837
Employer's proportionate share of system NPL/(A) at MD	**$ 379,763,906**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 627,298,468
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 172,603,710

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 66,352,266
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 11,609,788
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (5,481,972)
Employer's Total Pension Expense/(Income)	**$ 72,480,082**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,571,614	$ 1,505,797
Changes of assumptions	$ 33,735,979	$ 251,537
Net difference between projected and actual earnings on investments	$ 6,825,913	$ 0
Changes in proportionate share	$ 42,756,934	$ 1,420,068
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,164,209	$ 21,115,996
Total (prior to post-MD contributions)	$ 103,054,649	$ 24,293,398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 78,761,251

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,477,444
2nd Fiscal Year	(2,872,854)
3rd Fiscal Year	44,654,026
4th Fiscal Year	18,948,063
5th Fiscal Year	3,554,571
Thereafter	0
Total	$ 78,761,251

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10038538%
Employer's proportionate share at MD	0.10539078%
Employer's proportionate share of system NPL/(A) at prior MD	$ 15,371,016
Employer's proportionate share of system NPL/(A) at MD	**$ 19,740,416**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 32,607,451
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,972,072

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,449,041
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 373,793
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,111,158)
Employer's Total Pension Expense/(Income)	**$ 2,711,676**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 965,367	$ 78,272
Changes of assumptions	$ 1,753,622	$ 13,075
Net difference between projected and actual earnings on investments	$ 354,816	$ 0
Changes in proportionate share	$ 1,417,968	$ 26,153
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,807,728
Total (prior to post-MD contributions)	$ 4,491,773	$ 2,925,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,566,545

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (72,346)
2nd Fiscal Year	(814,013)
3rd Fiscal Year	1,812,079
4th Fiscal Year	594,380
5th Fiscal Year	46,445
Thereafter	0
Total	$ 1,566,545

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.51270579%
Employer's proportionate share at MD	0.52689941%
Employer's proportionate share of system NPL/(A) at prior MD	$ 78,505,543
Employer's proportionate share of system NPL/(A) at MD	**$ 98,691,875**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 163,020,394
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 44,855,721

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 17,243,423
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (230,301)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (3,506,794)
Employer's Total Pension Expense/(Income)	**$ 13,506,328**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,826,334	$ 391,322
Changes of assumptions	$ 8,767,202	$ 65,369
Net difference between projected and actual earnings on investments	$ 1,773,897	$ 0
Changes in proportionate share	$ 2,031,335	$ 1,537,871
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 8,490,485
Total (prior to post-MD contributions)	$ 17,398,768	$ 10,485,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,913,721

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)
1st Fiscal Year	$ (851,936)
2nd Fiscal Year	(4,647,194)
3rd Fiscal Year	8,885,991
4th Fiscal Year	3,169,571
5th Fiscal Year	357,291
Thereafter	0
Total	$ 6,913,721

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04264276%
Employer's proportionate share at MD	0.04989743%

Employer's proportionate share of system NPL/(A) at prior MD	$	6,529,462
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,346,131**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,438,049
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,247,842

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,632,954
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	134,592
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(270,668)
Employer's Total Pension Expense/(Income)	**$**	**1,496,878**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 457,054	$ 37,058
Changes of assumptions	$ 830,255	$ 6,190
Net difference between projected and actual earnings on investments	$ 167,988	$ 0
Changes in proportionate share	$ 998,779	$ 450,703
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 770,170
Total (prior to post-MD contributions)	$ 2,454,076	$ 1,264,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,189,955

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 103,028
2nd Fiscal Year	(358,404)
3rd Fiscal Year	929,607
4th Fiscal Year	427,664
5th Fiscal Year	88,060
Thereafter	0
Total	$ 1,189,955

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.46483313%
Employer's proportionate share at MD	0.43397155%
Employer's proportionate share of system NPL/(A) at prior MD	$ 71,175,278
Employer's proportionate share of system NPL/(A) at MD	**$ 81,285,849**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 134,268,917
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 36,944,636

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 14,202,246
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (3,353,924)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,455,816
Employer's Total Pension Expense/(Income)	**$ 12,304,138**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,975,126	$ 322,306
Changes of assumptions	$ 7,220,954	$ 53,840
Net difference between projected and actual earnings on investments	$ 1,461,040	$ 0
Changes in proportionate share	$ 3,915,407	$ 7,163,466
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,357,131	$ 5,997,288
Total (prior to post-MD contributions)	$ 20,929,658	$ 13,536,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,392,758

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)
1st Fiscal Year	$ 1,381,675
2nd Fiscal Year	(2,819,548)
3rd Fiscal Year	7,184,748
4th Fiscal Year	1,797,090
5th Fiscal Year	(151,206)
Thereafter	0
Total	$ 7,392,758

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05054114%
Employer's proportionate share at MD	0.04083518%

Employer's proportionate share of system NPL/(A) at prior MD	$ 7,738,863
Employer's proportionate share of system NPL/(A) at MD	**$ 7,648,709**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 12,634,228
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,476,359

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,336,381
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (331,178)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,593,280
Employer's Total Pension Expense/(Income)	**$ 2,598,483**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 374,045	$ 30,328
Changes of assumptions	$ 679,466	$ 5,066
Net difference between projected and actual earnings on investments	$ 137,479	$ 0
Changes in proportionate share	$ 692,581	$ 1,413,441
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,138,898	$ 0
Total (prior to post-MD contributions)	$ 6,022,469	$ 1,448,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,573,634

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)
1st Fiscal Year	$ 1,352,374
2nd Fiscal Year	901,662
3rd Fiscal Year	1,555,225
4th Fiscal Year	660,762
5th Fiscal Year	103,611
Thereafter	0
Total	$ 4,573,634

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03933234%
Employer's proportionate share at MD	0.04361526%

Employer's proportionate share of system NPL/(A) at prior MD	$ 6,022,570
Employer's proportionate share of system NPL/(A) at MD	**$ 8,169,437**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 13,494,372
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,713,031

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,427,362
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 397,179
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (452,458)
Employer's Total Pension Expense/(Income)	**$ 1,372,083**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 399,510	$ 32,393
Changes of assumptions	$ 725,725	$ 5,411
Net difference between projected and actual earnings on investments	$ 146,838	$ 0
Changes in proportionate share	$ 1,109,544	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,252,655
Total (prior to post-MD contributions)	$ 2,381,617	$ 1,290,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,091,158

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)
1st Fiscal Year	$ 179,091
2nd Fiscal Year	(203,753)
3rd Fiscal Year	805,746
4th Fiscal Year	275,899
5th Fiscal Year	34,175
Thereafter	0
Total	$ 1,091,158

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.33398163%
Employer's proportionate share at MD	0.12801730%
Employer's proportionate share of system NPL/(A) at prior MD	$ 51,139,288
Employer's proportionate share of system NPL/(A) at MD	**$ 23,978,519**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 39,607,998
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,898,301

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,189,522
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (29,448,341)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 51,718,053
Employer's Total Pension Expense/(Income)	**$ 26,459,234**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,172,623	$ 95,077
Changes of assumptions	$ 2,130,110	$ 15,882
Net difference between projected and actual earnings on investments	$ 430,992	$ 0
Changes in proportionate share	$ 235,373	$ 110,954,032
Differences between employer contributions and employer's proportionate share of system contributions	$ 190,078,002	$ 2,462,258
Total (prior to post-MD contributions)	$ 194,047,100	$ 113,527,249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 80,519,851

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 23,057,749
2nd Fiscal Year	23,138,700
3rd Fiscal Year	26,500,550
4th Fiscal Year	9,997,719
5th Fiscal Year	(2,174,869)
Thereafter	0
Total	$ 80,519,851

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.89403086%
Employer's proportionate share at MD	0.91578166%
Employer's proportionate share of system NPL/(A) at prior MD	$ 136,894,062
Employer's proportionate share of system NPL/(A) at MD	**$ 171,532,188**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 283,338,877
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 77,961,838

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 29,970,066
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 3,956,515
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (5,741,382)
Employer's Total Pension Expense/(Income)	**$ 28,185,199**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,388,448	$ 680,140
Changes of assumptions	$ 15,237,905	$ 113,615
Net difference between projected and actual earnings on investments	$ 3,083,136	$ 0
Changes in proportionate share	$ 13,606,732	$ 1,411,779
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 16,446,949
Total (prior to post-MD contributions)	$ 40,316,221	$ 18,652,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,663,738

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,369,256
2nd Fiscal Year	(4,564,340)
3rd Fiscal Year	17,584,767
4th Fiscal Year	5,871,996
5th Fiscal Year	402,059
Thereafter	0
Total	$ 21,663,738

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	1.66667212%
Employer's proportionate share at MD	1.77535206%
Employer's proportionate share of system NPL/(A) at prior MD	$ 255,200,941
Employer's proportionate share of system NPL/(A) at MD	**$ 332,535,622**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 549,286,234
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 151,138,329

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 58,100,551
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 7,096,320
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (825,894)
Employer's Total Pension Expense/(Income)	**$ 64,370,977**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,262,007	$ 1,318,533
Changes of assumptions	$ 29,540,498	$ 220,256
Net difference between projected and actual earnings on investments	$ 5,977,027	$ 0
Changes in proportionate share	$ 27,085,638	$ 2,647,398
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,945,995	$ 17,953,445
Total (prior to post-MD contributions)	$ 87,811,165	$ 22,139,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 65,671,533

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)
1st Fiscal Year	$ 13,087,913
2nd Fiscal Year	(3,637,934)
3rd Fiscal Year	38,281,597
4th Fiscal Year	15,565,701
5th Fiscal Year	2,374,256
Thereafter	0
Total	$ 65,671,533

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02727109%
Employer's proportionate share at MD	0.02587066%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,175,751
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,845,752**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,004,270
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,202,407

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	846,649
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	176,821
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(449,928)
Employer's Total Pension Expense/(Income)	**$**	**573,542**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 236,972	$ 19,214
Changes of assumptions	$ 430,468	$ 3,210
Net difference between projected and actual earnings on investments	$ 87,098	$ 0
Changes in proportionate share	$ 489,736	$ 171,404
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,139,985
Total (prior to post-MD contributions)	$ 1,244,274	$ 1,333,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (89,539)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (106,903)
2nd Fiscal Year	(324,176)
3rd Fiscal Year	328,838
4th Fiscal Year	43,317
5th Fiscal Year	(30,615)
Thereafter	0
Total	$ (89,539)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.16340264%
Employer's proportionate share at MD	0.16940574%
Employer's proportionate share of system NPL/(A) at prior MD	$ 25,020,223
Employer's proportionate share of system NPL/(A) at MD	**$ 31,730,857**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 52,413,402
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 14,421,759

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,544,008
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 664,635
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,364,539)
Employer's Total Pension Expense/(Income)	**$ 4,844,104**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,551,736	$ 125,816
Changes of assumptions	$ 2,818,782	$ 21,017
Net difference between projected and actual earnings on investments	$ 570,333	$ 0
Changes in proportionate share	$ 2,186,146	$ 67,381
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,036,208
Total (prior to post-MD contributions)	$ 7,126,997	$ 4,250,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,876,575

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 262,869
2nd Fiscal Year	(1,227,210)
3rd Fiscal Year	2,908,605
4th Fiscal Year	905,124
5th Fiscal Year	27,187
Thereafter	0
Total	$ 2,876,575

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.48702235%
Employer's proportionate share at MD	0.55637975%
Employer's proportionate share of system NPL/(A) at prior MD	$ 74,572,893
Employer's proportionate share of system NPL/(A) at MD	**$ 104,213,745**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 172,141,484
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 47,365,425

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 18,208,203
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 3,259,390
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,830,510)
Employer's Total Pension Expense/(Income)	**$ 19,637,083**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,096,370	$ 413,217
Changes of assumptions	$ 9,257,733	$ 69,026
Net difference between projected and actual earnings on investments	$ 1,873,148	$ 0
Changes in proportionate share	$ 12,151,848	$ 648,836
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,571,201
Total (prior to post-MD contributions)	$ 28,379,099	$ 6,702,280
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,676,819

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,647,072
2nd Fiscal Year	(874,480)
3rd Fiscal Year	12,470,881
4th Fiscal Year	5,419,908
5th Fiscal Year	1,013,438
Thereafter	0
Total	$ 21,676,819

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.24085573%
Employer's proportionate share at MD	0.28628681%
Employer's proportionate share of system NPL/(A) at prior MD	$ 36,879,845
Employer's proportionate share of system NPL/(A) at MD	**$ 53,623,484**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 88,575,898
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 24,372,017

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 9,369,083
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 3,024,455
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (366,463)
Employer's Total Pension Expense/(Income)	**$ 12,027,075**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,622,352	$ 212,622
Changes of assumptions	$ 4,763,593	$ 35,518
Net difference between projected and actual earnings on investments	$ 963,834	$ 0
Changes in proportionate share	$ 10,739,907	$ 141,083
Differences between employer contributions and employer's proportionate share of system contributions	$ 436,889	$ 2,171,196
Total (prior to post-MD contributions)	$ 19,526,575	$ 2,560,419
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,966,156

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)
1st Fiscal Year	$ 3,824,359
2nd Fiscal Year	1,298,997
3rd Fiscal Year	7,726,346
4th Fiscal Year	3,475,886
5th Fiscal Year	640,568
Thereafter	0
Total	$ 16,966,156

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02268371%
Employer's proportionate share at MD		0.02138811%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,473,331
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,006,140**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,617,389
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,820,801

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	699,952
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(150,611)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	243,147
Employer's Total Pension Expense/(Income)	**$**	**792,488**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 195,912	$ 15,885
Changes of assumptions	$ 355,882	$ 2,653
Net difference between projected and actual earnings on investments	$ 72,007	$ 0
Changes in proportionate share	$ 236,509	$ 568,937
Differences between employer contributions and employer's proportionate share of system contributions	$ 424,379	$ 229,286
Total (prior to post-MD contributions)	$ 1,284,689	$ 816,761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 467,928

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 186,915
2nd Fiscal Year	(98,114)
3rd Fiscal Year	317,441
4th Fiscal Year	62,008
5th Fiscal Year	(322)
Thereafter	0
Total	$ 467,928

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12124571%
Employer's proportionate share at MD	0.12998232%
Employer's proportionate share of system NPL/(A) at prior MD	$ 18,565,151
Employer's proportionate share of system NPL/(A) at MD	**$ 24,346,580**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 40,215,967
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 11,065,586

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,253,829
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,095,251
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (792,145)
Employer's Total Pension Expense/(Income)	**$ 4,556,935**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,190,622	$ 96,536
Changes of assumptions	$ 2,162,806	$ 16,126
Net difference between projected and actual earnings on investments	$ 437,608	$ 0
Changes in proportionate share	$ 2,618,604	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,152,460
Total (prior to post-MD contributions)	$ 6,409,640	$ 2,265,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,144,518

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)
1st Fiscal Year	$ 771,115
2nd Fiscal Year	(447,372)
3rd Fiscal Year	2,663,513
4th Fiscal Year	1,027,818
5th Fiscal Year	129,444
Thereafter	0
Total	$ 4,144,518

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.19274683%
Employer's proportionate share at MD	0.20698609%

Employer's proportionate share of system NPL/(A) at prior MD	$ 29,513,407
Employer's proportionate share of system NPL/(A) at MD	**$ 38,769,915**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 64,040,599
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 17,621,030

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,773,871
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 718,553
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (349,376)
Employer's Total Pension Expense/(Income)	**$ 7,143,048**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,895,967	$ 153,726
Changes of assumptions	$ 3,444,090	$ 25,679
Net difference between projected and actual earnings on investments	$ 696,854	$ 0
Changes in proportionate share	$ 2,694,698	$ 305,305
Differences between employer contributions and employer's proportionate share of system contributions	$ 440,693	$ 1,909,216
Total (prior to post-MD contributions)	$ 9,172,302	$ 2,393,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,778,376

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)
1st Fiscal Year	$ 1,179,428
2nd Fiscal Year	(547,398)
3rd Fiscal Year	4,236,736
4th Fiscal Year	1,633,911
5th Fiscal Year	275,699
Thereafter	0
Total	$ 6,778,376

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04033699%
Employer's proportionate share at MD	0.03113163%

Employer's proportionate share of system NPL/(A) at prior MD	$ 6,176,402
Employer's proportionate share of system NPL/(A) at MD	**$ 5,831,168**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 9,631,991
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,650,281

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,018,820
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,073,680)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,866,159
Employer's Total Pension Expense/(Income)	**$ 1,811,299**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 285,162	$ 23,121
Changes of assumptions	$ 518,006	$ 3,862
Net difference between projected and actual earnings on investments	$ 104,810	$ 0
Changes in proportionate share	$ 19,050	$ 2,948,095
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,588,337	$ 9,630
Total (prior to post-MD contributions)	$ 5,515,365	$ 2,984,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,530,657

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)
1st Fiscal Year	$ 884,753
2nd Fiscal Year	438,834
3rd Fiscal Year	910,861
4th Fiscal Year	286,569
5th Fiscal Year	9,640
Thereafter	0
Total	$ 2,530,657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05438377%
Employer's proportionate share at MD	0.05605305%

Employer's proportionate share of system NPL/(A) at prior MD	$	8,327,246
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,499,121**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,342,571
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,771,878

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,834,404
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	44,331
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(134,590)
Employer's Total Pension Expense/(Income)	**$**	**1,744,145**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 513,439	$ 41,630
Changes of assumptions	$ 932,680	$ 6,954
Net difference between projected and actual earnings on investments	$ 188,712	$ 0
Changes in proportionate share	$ 458,375	$ 249,824
Differences between employer contributions and employer's proportionate share of system contributions	$ 86,141	$ 614,654
Total (prior to post-MD contributions)	$ 2,179,347	$ 913,062
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,266,285

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 146,171
2nd Fiscal Year	(351,189)
3rd Fiscal Year	1,041,402
4th Fiscal Year	386,782
5th Fiscal Year	43,120
Thereafter	0
Total	$ 1,266,285

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01194734%
Employer's proportionate share at MD		0.00674993%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,829,377
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,264,308**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,088,399
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	574,631
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	220,900
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(480,838)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	815,626
Employer's Total Pension Expense/(Income)	**$**	**555,688**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,829	$ 5,013
Changes of assumptions	$ 112,314	$ 837
Net difference between projected and actual earnings on investments	$ 22,725	$ 0
Changes in proportionate share	$ 451,523	$ 1,718,149
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,115,268	$ 171,795
Total (prior to post-MD contributions)	$ 2,763,659	$ 1,895,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 867,865

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 369,196
2nd Fiscal Year	333,208
3rd Fiscal Year	255,049
4th Fiscal Year	(41,044)
5th Fiscal Year	(48,545)
Thereafter	0
Total	$ 867,865

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.73038373%
Employer's proportionate share at MD	0.76262253%
Employer's proportionate share of system NPL/(A) at prior MD	$ 111,836,403
Employer's proportionate share of system NPL/(A) at MD	**$ 142,844,432**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 235,952,106
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 64,923,176

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 24,957,748
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 3,777,045
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (789,180)
Employer's Total Pension Expense/(Income)	**$ 27,945,613**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,985,529	$ 566,391
Changes of assumptions	$ 12,689,455	$ 94,613
Net difference between projected and actual earnings on investments	$ 2,567,499	$ 0
Changes in proportionate share	$ 12,815,529	$ 782,999
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,430,487	$ 10,805,205
Total (prior to post-MD contributions)	$ 38,488,499	$ 12,249,208
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,239,291

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,377,086
2nd Fiscal Year	(1,849,864)
3rd Fiscal Year	15,481,096
4th Fiscal Year	5,626,579
5th Fiscal Year	604,394
Thereafter	0
Total	$ 26,239,291

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05978259%
Employer's proportionate share at MD	0.06548736%

Employer's proportionate share of system NPL/(A) at prior MD	$	9,153,914
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,266,232**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,261,505
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,575,035

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,143,153
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	236,548
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(619,432)
Employer's Total Pension Expense/(Income)	**$**	**1,760,269**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 599,856	$ 48,637
Changes of assumptions	$ 1,089,659	$ 8,125
Net difference between projected and actual earnings on investments	$ 220,474	$ 0
Changes in proportionate share	$ 1,165,196	$ 332,923
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,587,080
Total (prior to post-MD contributions)	$ 3,075,185	$ 1,976,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,098,420

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)
1st Fiscal Year	$ (42,305)
2nd Fiscal Year	(553,596)
3rd Fiscal Year	1,166,417
4th Fiscal Year	465,699
5th Fiscal Year	62,207
Thereafter	0
Total	$ 1,098,420

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.15142471%
Employer's proportionate share at MD	0.15480865%

Employer's proportionate share of system NPL/(A) at prior MD	$ 23,186,161
Employer's proportionate share of system NPL/(A) at MD	**$ 28,996,722**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 47,897,125
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 13,179,088

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,066,301
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 887,636
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (702,148)
Employer's Total Pension Expense/(Income)	**$ 5,251,789**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,418,028	$ 114,975
Changes of assumptions	$ 2,575,897	$ 19,206
Net difference between projected and actual earnings on investments	$ 521,190	$ 0
Changes in proportionate share	$ 2,219,031	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 49,680	$ 2,399,461
Total (prior to post-MD contributions)	$ 6,783,826	$ 2,533,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,250,184

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 734,738
2nd Fiscal Year	(622,749)
3rd Fiscal Year	2,989,466
4th Fiscal Year	1,035,732
5th Fiscal Year	112,998
Thereafter	0
Total	$ 4,250,184

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.21495747%
Employer's proportionate share at MD	0.23647576%
Employer's proportionate share of system NPL/(A) at prior MD	$ 32,914,302
Employer's proportionate share of system NPL/(A) at MD	**$ 44,293,532**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 73,164,575
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 20,131,529

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 7,738,956
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,519,824
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (642,520)
Employer's Total Pension Expense/(Income)	**$ 8,616,260**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,166,089	$ 175,628
Changes of assumptions	$ 3,934,775	$ 29,338
Net difference between projected and actual earnings on investments	$ 796,136	$ 0
Changes in proportionate share	$ 4,690,464	$ 134,533
Differences between employer contributions and employer's proportionate share of system contributions	$ 385,928	$ 2,277,782
Total (prior to post-MD contributions)	$ 11,973,392	$ 2,617,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,356,111

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,761,654
2nd Fiscal Year	(246,822)
3rd Fiscal Year	5,276,438
4th Fiscal Year	2,187,283
5th Fiscal Year	377,560
Thereafter	0
Total	$ 9,356,111

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	3.53481742%
Employer's proportionate share at MD	3.55708394%
Employer's proportionate share of system NPL/(A) at prior MD	$ 541,251,469
Employer's proportionate share of system NPL/(A) at MD	**$ 666,266,228**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 1,100,546,357
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 302,819,781

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 116,409,889
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 5,615,675
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (361,291)
Employer's Total Pension Expense/(Income)	**$ 121,664,273**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,582,452	$ 2,641,804
Changes of assumptions	$ 59,187,151	$ 441,303
Net difference between projected and actual earnings on investments	$ 11,975,533	$ 0
Changes in proportionate share	$ 26,159,153	$ 2,492,230
Differences between employer contributions and employer's proportionate share of system contributions	$ 36,990,293	$ 48,369,678
Total (prior to post-MD contributions)	$ 166,894,582	$ 53,945,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 112,949,567

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 21,832,650
2nd Fiscal Year	(13,996,358)
3rd Fiscal Year	71,485,417
4th Fiscal Year	29,164,662
5th Fiscal Year	4,463,196
Thereafter	0
Total	$ 112,949,567

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06851732%
Employer's proportionate share at MD	0.07418016%

Employer's proportionate share of system NPL/(A) at prior MD	$	10,491,376
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,894,453**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	22,951,020
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,315,066

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,427,636
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	260,604
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(205,420)
Employer's Total Pension Expense/(Income)	**$**	**2,482,820**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 679,481	$ 55,093
Changes of assumptions	$ 1,234,301	$ 9,203
Net difference between projected and actual earnings on investments	$ 249,740	$ 0
Changes in proportionate share	$ 1,284,433	$ 146,842
Differences between employer contributions and employer's proportionate share of system contributions	$ 44,383	$ 706,997
Total (prior to post-MD contributions)	$ 3,492,338	$ 918,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,574,203

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)
1st Fiscal Year	$ 455,999
2nd Fiscal Year	(215,869)
3rd Fiscal Year	1,585,006
4th Fiscal Year	654,290
5th Fiscal Year	94,778
Thereafter	0
Total	$ 2,574,203

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.30130590%
Employer's proportionate share at MD	0.30486606%

Employer's proportionate share of system NPL/(A) at prior MD	$ 46,135,979
Employer's proportionate share of system NPL/(A) at MD	**$ 57,103,505**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 94,324,238
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 25,953,696

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 9,977,112
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 971,006
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (725,419)
Employer's Total Pension Expense/(Income)	**$ 10,222,699**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,792,536	$ 226,420
Changes of assumptions	$ 5,072,738	$ 37,823
Net difference between projected and actual earnings on investments	$ 1,026,384	$ 0
Changes in proportionate share	$ 4,076,750	$ 384,701
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,226,777	$ 4,715,288
Total (prior to post-MD contributions)	$ 14,195,185	$ 5,364,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,830,953

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,821,017
2nd Fiscal Year	(1,311,705)
3rd Fiscal Year	5,953,305
4th Fiscal Year	2,173,065
5th Fiscal Year	195,271
Thereafter	0
Total	$ 8,830,953

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.24394915%
Employer's proportionate share at MD	0.25824795%

Employer's proportionate share of system NPL/(A) at prior MD	$ 37,353,509
Employer's proportionate share of system NPL/(A) at MD	**$ 48,371,613**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 79,900,797
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 21,985,027

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,451,478
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 2,596,610
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (530,000)
Employer's Total Pension Expense/(Income)	**$ 10,518,088**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,365,520	$ 191,798
Changes of assumptions	$ 4,297,048	$ 32,039
Net difference between projected and actual earnings on investments	$ 869,436	$ 0
Changes in proportionate share	$ 6,751,155	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 404,769	$ 2,727,685
Total (prior to post-MD contributions)	$ 14,687,928	$ 2,951,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,736,406

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,063,386
2nd Fiscal Year	342,803
3rd Fiscal Year	5,859,166
4th Fiscal Year	2,184,264
5th Fiscal Year	286,787
Thereafter	0
Total	$ 11,736,406

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05139789%
Employer's proportionate share at MD	0.05927279%

Employer's proportionate share of system NPL/(A) at prior MD	$	7,870,048
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,102,200**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,338,744
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,045,980

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,939,774
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	330,797
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(412,601)
Employer's Total Pension Expense/(Income)	**$**	**1,857,970**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 542,931	$ 44,021
Changes of assumptions	$ 986,254	$ 7,354
Net difference between projected and actual earnings on investments	$ 199,552	$ 0
Changes in proportionate share	$ 1,264,587	$ 133,749
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,187,336
Total (prior to post-MD contributions)	$ 2,993,324	$ 1,372,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,620,864

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 219,119
2nd Fiscal Year	(271,348)
3rd Fiscal Year	1,132,644
4th Fiscal Year	452,472
5th Fiscal Year	87,977
Thereafter	0
Total	$ 1,620,864

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02873305%
Employer's proportionate share at MD	0.03500979%

Employer's proportionate share of system NPL/(A) at prior MD	$ 4,399,606
Employer's proportionate share of system NPL/(A) at MD	**$ 6,557,574**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 10,831,877
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,980,435

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,145,738
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 503,869
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (127,116)
Employer's Total Pension Expense/(Income)	**$ 1,522,491**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 320,685	$ 26,001
Changes of assumptions	$ 582,536	$ 4,343
Net difference between projected and actual earnings on investments	$ 117,866	$ 0
Changes in proportionate share	$ 1,663,678	$ 145,391
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,285	$ 365,977
Total (prior to post-MD contributions)	$ 2,698,050	$ 541,712
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,156,338

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 458,379
2nd Fiscal Year	211,027
3rd Fiscal Year	978,844
4th Fiscal Year	427,924
5th Fiscal Year	80,165
Thereafter	0
Total	$ 2,156,338

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00313156%
Employer's proportionate share at MD		0.00473986%
Employer's proportionate share of system NPL/(A) at prior MD	$	479,505
Employer's proportionate share of system NPL/(A) at MD	**$**	**887,808**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,466,492
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	403,511
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	155,118
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	96,133
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(44,275)
Employer's Total Pension Expense/(Income)	**$**	**206,976**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,417	$ 3,520
Changes of assumptions	$ 78,868	$ 588
Net difference between projected and actual earnings on investments	$ 15,958	$ 0
Changes in proportionate share	$ 376,997	$ 4,815
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 147,280
Total (prior to post-MD contributions)	$ 515,240	$ 156,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 359,037

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)
1st Fiscal Year	$ 74,884
2nd Fiscal Year	34,855
3rd Fiscal Year	154,590
4th Fiscal Year	80,143
5th Fiscal Year	14,562
Thereafter	0
Total	$ 359,037

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00008627%
Employer's proportionate share at MD		0.00011755%
Employer's proportionate share of system NPL/(A) at prior MD	$	13,210
Employer's proportionate share of system NPL/(A) at MD	**$**	**22,018**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	36,369
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,007
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,847
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	828
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,254)
Employer's Total Pension Expense/(Income)	**$**	**2,421**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,077	$ 87
Changes of assumptions	$ 1,956	$ 15
Net difference between projected and actual earnings on investments	$ 396	$ 0
Changes in proportionate share	$ 4,579	$ 1,183
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,927
Total (prior to post-MD contributions)	$ 8,008	$ 7,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 796

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (756)
2nd Fiscal Year	(1,260)
3rd Fiscal Year	1,852
4th Fiscal Year	763
5th Fiscal Year	196
Thereafter	0
Total	$ 796

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2053: Community Counseling Solutions

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00123318%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**230,983**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	381,541
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	104,982

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	40,357
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	34,303
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,484
Employer's Total Pension Expense/(Income)	**$**	**76,144**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,296	$ 916
Changes of assumptions	$ 20,519	$ 153
Net difference between projected and actual earnings on investments	$ 4,152	$ 0
Changes in proportionate share	$ 150,934	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,532	$ 0
Total (prior to post-MD contributions)	$ 193,433	$ 1,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 192,364

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)
1st Fiscal Year	$ 41,682
2nd Fiscal Year	30,776
3rd Fiscal Year	60,522
4th Fiscal Year	44,485
5th Fiscal Year	14,899
Thereafter	0
Total	$ 192,364

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.36837277%
Employer's proportionate share at MD	0.38852430%
Employer's proportionate share of system NPL/(A) at prior MD	$ 56,405,262
Employer's proportionate share of system NPL/(A) at MD	**$ 72,773,267**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 120,207,735
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 33,075,644

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 12,714,929
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 2,883,078
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,012,000)
Employer's Total Pension Expense/(Income)	**$ 13,586,007**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,558,835	$ 288,552
Changes of assumptions	$ 6,464,747	$ 48,202
Net difference between projected and actual earnings on investments	$ 1,308,034	$ 0
Changes in proportionate share	$ 7,644,455	$ 87,981
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,286	$ 6,499,531
Total (prior to post-MD contributions)	$ 18,977,357	$ 6,924,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,053,091

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,066,200
2nd Fiscal Year	(1,345,882)
3rd Fiscal Year	7,377,441
4th Fiscal Year	2,637,212
5th Fiscal Year	318,119
Thereafter	0
Total	$ 12,053,091

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.13626752%
Employer's proportionate share at MD	0.14441813%
Employer's proportionate share of system NPL/(A) at prior MD	$ 20,865,291
Employer's proportionate share of system NPL/(A) at MD	**$ 27,050,507**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 44,682,344
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,294,528

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,726,259
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 354,051
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (490,965)
Employer's Total Pension Expense/(Income)	**$ 4,589,345**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,322,852	$ 107,258
Changes of assumptions	$ 2,403,007	$ 17,917
Net difference between projected and actual earnings on investments	$ 486,208	$ 0
Changes in proportionate share	$ 1,912,737	$ 362,415
Differences between employer contributions and employer's proportionate share of system contributions	$ 89,954	$ 1,760,796
Total (prior to post-MD contributions)	$ 6,214,758	$ 2,248,386
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,966,372

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)
1st Fiscal Year	$ 499,629
2nd Fiscal Year	(575,577)
3rd Fiscal Year	2,864,908
4th Fiscal Year	1,041,845
5th Fiscal Year	135,568
Thereafter	0
Total	$ 3,966,372

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	1.02662815%
Employer's proportionate share at MD	1.12384362%
Employer's proportionate share of system NPL/(A) at prior MD	$ 157,197,368
Employer's proportionate share of system NPL/(A) at MD	**$ 210,503,621**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 347,712,346
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 95,674,458

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 36,779,146
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 5,564,620
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (5,042,221)
Employer's Total Pension Expense/(Income)	**$ 37,301,545**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,294,270	$ 834,665
Changes of assumptions	$ 18,699,897	$ 139,428
Net difference between projected and actual earnings on investments	$ 3,783,612	$ 0
Changes in proportionate share	$ 19,706,263	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 64,332	$ 16,595,342
Total (prior to post-MD contributions)	$ 52,548,374	$ 17,569,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 34,978,939

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)
1st Fiscal Year	$ 5,818,040
2nd Fiscal Year	(4,053,515)
3rd Fiscal Year	22,871,075
4th Fiscal Year	9,015,126
5th Fiscal Year	1,328,213
Thereafter	0
Total	$ 34,978,939

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.40467862%
Employer's proportionate share at MD	0.42945725%
Employer's proportionate share of system NPL/(A) at prior MD	$ 61,964,416
Employer's proportionate share of system NPL/(A) at MD	**$ 80,440,290**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 132,872,212
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 36,560,327

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 14,054,510
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,236,721
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,431,299)
Employer's Total Pension Expense/(Income)	**$ 12,859,932**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,933,776	$ 318,953
Changes of assumptions	$ 7,145,840	$ 53,280
Net difference between projected and actual earnings on investments	$ 1,445,841	$ 0
Changes in proportionate share	$ 5,255,940	$ 1,130,473
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 6,998,465
Total (prior to post-MD contributions)	$ 17,781,397	$ 8,501,171
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,280,226

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 721,267
2nd Fiscal Year	(2,830,090)
3rd Fiscal Year	7,979,929
4th Fiscal Year	3,035,164
5th Fiscal Year	373,956
Thereafter	0
Total	$ 9,280,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.32744353%
Employer's proportionate share at MD	0.34225835%
Employer's proportionate share of system NPL/(A) at prior MD	$ 50,138,174
Employer's proportionate share of system NPL/(A) at MD	**$ 64,107,337**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 105,893,250
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 29,136,956

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 11,200,820
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 331,581
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,226,918)
Employer's Total Pension Expense/(Income)	**$ 10,305,483**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,135,044	$ 254,191
Changes of assumptions	$ 5,694,917	$ 42,462
Net difference between projected and actual earnings on investments	$ 1,152,271	$ 0
Changes in proportionate share	$ 1,944,866	$ 1,754,961
Differences between employer contributions and employer's proportionate share of system contributions	$ 279,889	$ 3,963,323
Total (prior to post-MD contributions)	$ 12,206,987	$ 6,014,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,192,050

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)
1st Fiscal Year	$ 304,113
2nd Fiscal Year	(2,612,655)
3rd Fiscal Year	5,937,574
4th Fiscal Year	2,230,190
5th Fiscal Year	332,829
Thereafter	0
Total	$ 6,192,050

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.19140932%
Employer's proportionate share at MD	0.19272052%

Employer's proportionate share of system NPL/(A) at prior MD	$ 29,308,607
Employer's proportionate share of system NPL/(A) at MD	**$ 36,097,876**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 59,626,894
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 16,406,581

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,307,013
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (473,419)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (673,016)
Employer's Total Pension Expense/(Income)	**$ 5,160,578**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,765,296	$ 143,131
Changes of assumptions	$ 3,206,722	$ 23,910
Net difference between projected and actual earnings on investments	$ 648,827	$ 0
Changes in proportionate share	$ 280,345	$ 2,062,826
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,050	$ 2,271,456
Total (prior to post-MD contributions)	$ 5,906,240	$ 4,501,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,404,917

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (304,368)
2nd Fiscal Year	(2,034,086)
3rd Fiscal Year	2,772,254
4th Fiscal Year	873,542
5th Fiscal Year	97,575
Thereafter	0
Total	$ 1,404,917

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07771684%
Employer's proportionate share at MD	0.08117524%

Employer's proportionate share of system NPL/(A) at prior MD	$ 11,900,007
Employer's proportionate share of system NPL/(A) at MD	**$ 15,204,679**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 25,115,268
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,910,567

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,656,558
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 218,408
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (195,341)
Employer's Total Pension Expense/(Income)	**$ 2,679,625**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 743,555	$ 60,288
Changes of assumptions	$ 1,350,694	$ 10,071
Net difference between projected and actual earnings on investments	$ 273,290	$ 0
Changes in proportionate share	$ 930,263	$ 59,997
Differences between employer contributions and employer's proportionate share of system contributions	$ 64,053	$ 771,076
Total (prior to post-MD contributions)	$ 3,361,855	$ 901,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,460,423

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)
1st Fiscal Year	$ 451,676
2nd Fiscal Year	(235,854)
3rd Fiscal Year	1,601,919
4th Fiscal Year	564,816
5th Fiscal Year	77,867
Thereafter	0
Total	$ 2,460,423

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.55611354%
Employer's proportionate share at MD	0.65978128%
Employer's proportionate share of system NPL/(A) at prior MD	$ 85,152,141
Employer's proportionate share of system NPL/(A) at MD	**$ 123,581,561**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 204,133,469
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 56,168,150

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 21,592,143
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 5,571,313
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (4,716,275)
Employer's Total Pension Expense/(Income)	**$ 22,447,181**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,043,516	$ 490,012
Changes of assumptions	$ 10,978,255	$ 81,854
Net difference between projected and actual earnings on investments	$ 2,221,267	$ 0
Changes in proportionate share	$ 19,735,960	$ 519,248
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 13,412,443
Total (prior to post-MD contributions)	$ 38,978,998	$ 14,503,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,475,441

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)
1st Fiscal Year	$ 3,961,666
2nd Fiscal Year	(1,186,557)
3rd Fiscal Year	14,452,374
4th Fiscal Year	6,106,630
5th Fiscal Year	1,141,328
Thereafter	0
Total	$ 24,475,441

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.44526453%
Employer's proportionate share at MD	0.49444241%
Employer's proportionate share of system NPL/(A) at prior MD	$ 68,178,933
Employer's proportionate share of system NPL/(A) at MD	**$ 92,612,456**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 152,978,339
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 42,092,609

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 16,181,228
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 2,915,111
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,945,689
Employer's Total Pension Expense/(Income)	**$ 21,042,028**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,529,032	$ 367,217
Changes of assumptions	$ 8,227,143	$ 61,342
Net difference between projected and actual earnings on investments	$ 1,664,625	$ 0
Changes in proportionate share	$ 12,592,106	$ 1,510,345
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,724,808	$ 5,580,313
Total (prior to post-MD contributions)	$ 31,737,714	$ 7,519,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,218,497

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,411,579
2nd Fiscal Year	627,714
3rd Fiscal Year	11,600,130
4th Fiscal Year	4,829,926
5th Fiscal Year	749,148
Thereafter	0
Total	$ 24,218,497

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06516590%
Employer's proportionate share at MD		0.06799048%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,978,207
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,735,083**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	21,035,960
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,788,129
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,225,071
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	65,906
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(206,044)
Employer's Total Pension Expense/(Income)	**$**	**2,084,933**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 622,784	$ 50,496
Changes of assumptions	$ 1,131,309	$ 8,435
Net difference between projected and actual earnings on investments	$ 228,902	$ 0
Changes in proportionate share	$ 452,577	$ 76,696
Differences between employer contributions and employer's proportionate share of system contributions	$ 78,786	$ 818,944
Total (prior to post-MD contributions)	$ 2,514,358	$ 954,571
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,559,787

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)
1st Fiscal Year	$ 256,508
2nd Fiscal Year	(403,347)
3rd Fiscal Year	1,207,756
4th Fiscal Year	438,295
5th Fiscal Year	60,576
Thereafter	0
Total	$ 1,559,787

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01895448%
Employer's proportionate share at MD		0.02125944%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,902,311
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,982,039**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,577,579
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,809,847
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	695,741
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	96,092
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(182,476)
Employer's Total Pension Expense/(Income)	**$**	**609,357**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 194,734	$ 15,789
Changes of assumptions	$ 353,741	$ 2,638
Net difference between projected and actual earnings on investments	$ 71,574	$ 0
Changes in proportionate share	$ 583,900	$ 219,468
Differences between employer contributions and employer's proportionate share of system contributions	$ 87,555	$ 728,068
Total (prior to post-MD contributions)	$ 1,291,504	$ 965,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 325,541

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,597)
2nd Fiscal Year	(177,589)
3rd Fiscal Year	380,840
4th Fiscal Year	129,107
5th Fiscal Year	2,780
Thereafter	0
Total	$ 325,541

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	1.46949242%
Employer's proportionate share at MD	1.47585296%
Employer's proportionate share of system NPL/(A) at prior MD	$ 225,008,773
Employer's proportionate share of system NPL/(A) at MD	**$ 276,437,386**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 456,622,511
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 125,641,530

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 48,299,079
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 4,532,225
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (7,228,728)
Employer's Total Pension Expense/(Income)	**$ 45,602,576**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,518,632	$ 1,096,099
Changes of assumptions	$ 24,557,062	$ 183,099
Net difference between projected and actual earnings on investments	$ 4,968,712	$ 0
Changes in proportionate share	$ 15,598,761	$ 997,401
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,036,741	$ 22,009,356
Total (prior to post-MD contributions)	$ 59,679,908	$ 24,285,955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 35,393,953

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,679,150
2nd Fiscal Year	(7,047,431)
3rd Fiscal Year	28,033,737
4th Fiscal Year	9,137,960
5th Fiscal Year	590,538
Thereafter	0
Total	$ 35,393,953

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00967978%
Employer's proportionate share at MD	0.02368713%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,482,169
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,436,762**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,328,695
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,016,520

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	775,190
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	602,161
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	99,228
Employer's Total Pension Expense/(Income)	**$**	**1,476,579**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 216,971	$ 17,592
Changes of assumptions	$ 394,136	$ 2,939
Net difference between projected and actual earnings on investments	$ 79,747	$ 0
Changes in proportionate share	$ 2,138,876	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 243,691	$ 0
Total (prior to post-MD contributions)	$ 3,073,421	$ 20,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,052,890

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)
1st Fiscal Year	$ 739,930
2nd Fiscal Year	501,414
3rd Fiscal Year	1,012,720
4th Fiscal Year	623,287
5th Fiscal Year	175,539
Thereafter	0
Total	$ 3,052,890

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.17463111%
Employer's proportionate share at MD	0.16649174%

Employer's proportionate share of system NPL/(A) at prior MD	$ 26,739,527
Employer's proportionate share of system NPL/(A) at MD	**$ 31,185,045**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 51,511,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 14,173,686

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,448,644
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (49,917)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 75,178
Employer's Total Pension Expense/(Income)	**$ 5,473,905**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,525,044	$ 123,651
Changes of assumptions	$ 2,770,295	$ 20,655
Net difference between projected and actual earnings on investments	$ 560,523	$ 0
Changes in proportionate share	$ 530,600	$ 1,276,702
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,922,760	$ 1,997,296
Total (prior to post-MD contributions)	$ 8,309,222	$ 3,418,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,890,918

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)
1st Fiscal Year	$ 672,802
2nd Fiscal Year	(646,014)
3rd Fiscal Year	3,305,007
4th Fiscal Year	1,315,181
5th Fiscal Year	243,940
Thereafter	0
Total	$ 4,890,918

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.67399760%
Employer's proportionate share at MD	0.79226094%
Employer's proportionate share of system NPL/(A) at prior MD	$ 103,202,555
Employer's proportionate share of system NPL/(A) at MD	**$ 148,395,910**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 245,122,102
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 67,446,338

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 25,927,701
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 6,988,197
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (7,928,091)
Employer's Total Pension Expense/(Income)	**$ 24,987,807**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,257,013	$ 588,403
Changes of assumptions	$ 13,182,615	$ 98,290
Net difference between projected and actual earnings on investments	$ 2,667,282	$ 0
Changes in proportionate share	$ 21,908,505	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 21,405,589
Total (prior to post-MD contributions)	$ 45,015,415	$ 22,092,282
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,923,133

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)
1st Fiscal Year	$ 2,893,934
2nd Fiscal Year	(3,392,730)
3rd Fiscal Year	15,832,582
4th Fiscal Year	6,451,289
5th Fiscal Year	1,138,058
Thereafter	0
Total	$ 22,923,133

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.65197642%
Employer's proportionate share at MD	0.76521090%
Employer's proportionate share of system NPL/(A) at prior MD	$ 99,830,671
Employer's proportionate share of system NPL/(A) at MD	**$ 143,329,252**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 236,752,937
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 65,143,528

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 25,042,455
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 6,140,192
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (428,919)
Employer's Total Pension Expense/(Income)	**$ 30,753,728**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,009,238	$ 568,313
Changes of assumptions	$ 12,732,523	$ 94,934
Net difference between projected and actual earnings on investments	$ 2,576,214	$ 0
Changes in proportionate share	$ 21,183,365	$ 711,815
Differences between employer contributions and employer's proportionate share of system contributions	$ 973,044	$ 6,866,936
Total (prior to post-MD contributions)	$ 44,474,384	$ 8,241,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,232,386

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)
1st Fiscal Year	$ 7,533,356
2nd Fiscal Year	583,369
3rd Fiscal Year	18,363,203
4th Fiscal Year	8,169,567
5th Fiscal Year	1,582,889
Thereafter	0
Total	$ 36,232,386

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.16313456%
Employer's proportionate share at MD	0.14784583%

Employer's proportionate share of system NPL/(A) at prior MD	$ 24,979,174
Employer's proportionate share of system NPL/(A) at MD	**$ 27,692,538**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 45,742,859
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,586,333

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,838,434
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (398,549)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (468,269)
Employer's Total Pension Expense/(Income)	**$ 3,971,616**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,354,250	$ 109,803
Changes of assumptions	$ 2,460,041	$ 18,342
Net difference between projected and actual earnings on investments	$ 497,748	$ 0
Changes in proportionate share	$ 586,972	$ 2,222,208
Differences between employer contributions and employer's proportionate share of system contributions	$ 524,581	$ 1,933,632
Total (prior to post-MD contributions)	$ 5,423,592	$ 4,283,985
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,139,607

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)
1st Fiscal Year	$ (209,382)
2nd Fiscal Year	(1,355,475)
3rd Fiscal Year	2,262,686
4th Fiscal Year	506,726
5th Fiscal Year	(64,948)
Thereafter	0
Total	$ 1,139,607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06089629%
Employer's proportionate share at MD	0.05449390%

Employer's proportionate share of system NPL/(A) at prior MD	$	9,324,444
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,207,081**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,860,177
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,639,146

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,783,379
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(566,877)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,317,162
Employer's Total Pension Expense/(Income)	**$**	**2,533,664**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 499,157	$ 40,472
Changes of assumptions	$ 906,737	$ 6,761
Net difference between projected and actual earnings on investments	$ 183,463	$ 0
Changes in proportionate share	$ 151,286	$ 1,838,883
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,625,050	$ 0
Total (prior to post-MD contributions)	$ 6,365,693	$ 1,886,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,479,577

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 898,700
2nd Fiscal Year	495,544
3rd Fiscal Year	1,822,552
4th Fiscal Year	1,014,873
5th Fiscal Year	247,908
Thereafter	0
Total	$ 4,479,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.15065018%
Employer's proportionate share at MD	0.15453671%

Employer's proportionate share of system NPL/(A) at prior MD	$ 23,067,565
Employer's proportionate share of system NPL/(A) at MD	**$ 28,945,786**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 47,812,988
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 13,155,937

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,057,401
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 452,518
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (756,524)
Employer's Total Pension Expense/(Income)	**$ 4,753,395**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,415,537	$ 114,773
Changes of assumptions	$ 2,571,372	$ 19,172
Net difference between projected and actual earnings on investments	$ 520,274	$ 0
Changes in proportionate share	$ 1,018,129	$ 262,063
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,112,411
Total (prior to post-MD contributions)	$ 5,525,312	$ 2,508,419
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,016,893

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 212,824
2nd Fiscal Year	(996,486)
3rd Fiscal Year	2,763,938
4th Fiscal Year	936,585
5th Fiscal Year	100,033
Thereafter	0
Total	$ 3,016,893

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.30527799%
Employer's proportionate share at MD	0.33178451%
Employer's proportionate share of system NPL/(A) at prior MD	$ 46,744,185
Employer's proportionate share of system NPL/(A) at MD	**$ 62,145,515**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 102,652,690
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 28,245,303

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 10,858,051
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 558,228
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (621,502)
Employer's Total Pension Expense/(Income)	**$ 10,794,777**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,039,105	$ 246,412
Changes of assumptions	$ 5,520,640	$ 41,162
Net difference between projected and actual earnings on investments	$ 1,117,009	$ 0
Changes in proportionate share	$ 4,181,467	$ 1,224,037
Differences between employer contributions and employer's proportionate share of system contributions	$ 493,176	$ 2,929,683
Total (prior to post-MD contributions)	$ 14,351,397	$ 4,441,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,910,103

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)
1st Fiscal Year	$ 1,289,222
2nd Fiscal Year	(1,195,579)
3rd Fiscal Year	6,714,228
4th Fiscal Year	2,643,479
5th Fiscal Year	458,753
Thereafter	0
Total	$ 9,910,103

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	4.69779830%
Employer's proportionate share at MD	4.94435798%
Employer's proportionate share of system NPL/(A) at prior MD	$ 719,327,175
Employer's proportionate share of system NPL/(A) at MD	**$ 926,112,174**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 1,529,762,934
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 420,920,458

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 161,810,116
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 34,194,333
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (24,423,433)
Employer's Total Pension Expense/(Income)	**$ 171,581,016**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 45,289,712	$ 3,672,117
Changes of assumptions	$ 82,270,328	$ 613,412
Net difference between projected and actual earnings on investments	$ 16,646,029	$ 0
Changes in proportionate share	$ 76,728,405	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 71,546,624
Total (prior to post-MD contributions)	$ 220,934,474	$ 75,832,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 145,102,321

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 28,091,168
2nd Fiscal Year	(18,270,852)
3rd Fiscal Year	96,168,962
4th Fiscal Year	34,634,891
5th Fiscal Year	4,478,153
Thereafter	0
Total	$ 145,102,321

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.14859473%
Employer's proportionate share at MD	0.16284454%

Employer's proportionate share of system NPL/(A) at prior MD	$ 22,752,835
Employer's proportionate share of system NPL/(A) at MD	**$ 30,501,900**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 50,383,395
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 13,863,195

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,329,285
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,192,328
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (814,078)
Employer's Total Pension Expense/(Income)	**$ 5,707,535**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,491,636	$ 120,943
Changes of assumptions	$ 2,709,608	$ 20,203
Net difference between projected and actual earnings on investments	$ 548,244	$ 0
Changes in proportionate share	$ 3,438,898	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,296,036
Total (prior to post-MD contributions)	$ 8,188,386	$ 2,437,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,751,204

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)
1st Fiscal Year	$ 1,077,816
2nd Fiscal Year	(333,651)
3rd Fiscal Year	3,441,964
4th Fiscal Year	1,351,297
5th Fiscal Year	213,779
Thereafter	0
Total	$ 5,751,204

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06199228%
Employer's proportionate share at MD	0.06766418%

Employer's proportionate share of system NPL/(A) at prior MD	$	9,492,262
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,673,965**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,935,004
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,760,351

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,214,392
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	480,096
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(102,558)
Employer's Total Pension Expense/(Income)	**$**	**2,591,930**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 619,796	$ 50,253
Changes of assumptions	$ 1,125,880	$ 8,395
Net difference between projected and actual earnings on investments	$ 227,803	$ 0
Changes in proportionate share	$ 1,633,072	$ 193,275
Differences between employer contributions and employer's proportionate share of system contributions	$ 181,649	$ 548,670
Total (prior to post-MD contributions)	$ 3,788,200	$ 800,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,987,607

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)
1st Fiscal Year	$ 558,222
2nd Fiscal Year	29,862
3rd Fiscal Year	1,622,504
4th Fiscal Year	672,534
5th Fiscal Year	104,485
Thereafter	0
Total	$ 2,987,607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00899331%
Employer's proportionate share at MD	0.00865001%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,377,056
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,620,206**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,676,276
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	736,388

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	283,082
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	40,570
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(71,672)
Employer's Total Pension Expense/(Income)	**$**	**251,980**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79,233	$ 6,424
Changes of assumptions	$ 143,930	$ 1,073
Net difference between projected and actual earnings on investments	$ 29,122	$ 0
Changes in proportionate share	$ 262,782	$ 127,773
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 190,524
Total (prior to post-MD contributions)	$ 515,067	$ 325,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 189,273

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)
1st Fiscal Year	$ 13,796
2nd Fiscal Year	(57,688)
3rd Fiscal Year	175,219
4th Fiscal Year	60,768
5th Fiscal Year	(2,824)
Thereafter	0
Total	$ 189,273

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08776408%
Employer's proportionate share at MD	0.09449860%

Employer's proportionate share of system NPL/(A) at prior MD	$ 13,438,442
Employer's proportionate share of system NPL/(A) at MD	**$ 17,700,236**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 29,237,457
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,044,805

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,092,581
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (113,683)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (431,865)
Employer's Total Pension Expense/(Income)	**$ 2,547,033**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 865,596	$ 70,183
Changes of assumptions	$ 1,572,384	$ 11,724
Net difference between projected and actual earnings on investments	$ 318,146	$ 0
Changes in proportionate share	$ 1,066,317	$ 529,874
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,232,459
Total (prior to post-MD contributions)	$ 3,822,443	$ 1,844,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,978,203

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)
1st Fiscal Year	$ 33,398
2nd Fiscal Year	(570,734)
3rd Fiscal Year	1,748,316
4th Fiscal Year	658,006
5th Fiscal Year	109,217
Thereafter	0
Total	$ 1,978,203

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07179844%
Employer's proportionate share at MD	0.06931817%

Employer's proportionate share of system NPL/(A) at prior MD	$ 10,993,782
Employer's proportionate share of system NPL/(A) at MD	**$ 12,983,769**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 21,446,741
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,901,158

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,268,521
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 282,839
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (680,317)
Employer's Total Pension Expense/(Income)	**$ 1,871,043**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 634,946	$ 51,482
Changes of assumptions	$ 1,153,401	$ 8,600
Net difference between projected and actual earnings on investments	$ 233,372	$ 0
Changes in proportionate share	$ 718,200	$ 303,571
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,821,475
Total (prior to post-MD contributions)	$ 2,739,919	$ 2,185,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 554,791

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)
1st Fiscal Year	$ (47,120)
2nd Fiscal Year	(648,963)
3rd Fiscal Year	1,033,540
4th Fiscal Year	241,533
5th Fiscal Year	(24,200)
Thereafter	0
Total	$ 554,791

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02186025%
Employer's proportionate share at MD		0.02216278%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,347,243
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,151,241**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,857,068
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,886,750
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	725,304
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,329
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(129,081)
Employer's Total Pension Expense/(Income)	**$**	**603,552**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 203,008	$ 16,460
Changes of assumptions	$ 368,772	$ 2,750
Net difference between projected and actual earnings on investments	$ 74,615	$ 0
Changes in proportionate share	$ 311,294	$ 84,258
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,576	$ 405,468
Total (prior to post-MD contributions)	$ 968,265	$ 508,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 459,329

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,234
2nd Fiscal Year	(123,139)
3rd Fiscal Year	434,394
4th Fiscal Year	139,698
5th Fiscal Year	2,142
Thereafter	0
Total	$ 459,329

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01019793%
Employer's proportionate share at MD	0.01189365%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,561,508
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,227,762**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,679,844
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,012,524

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	389,234
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	130,348
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(148,203)
Employer's Total Pension Expense/(Income)	**$**	**371,379**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 108,944	$ 8,833
Changes of assumptions	$ 197,901	$ 1,476
Net difference between projected and actual earnings on investments	$ 40,042	$ 0
Changes in proportionate share	$ 306,279	$ 56,295
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 421,592
Total (prior to post-MD contributions)	$ 653,166	$ 488,196
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 164,970

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,300
2nd Fiscal Year	(104,306)
3rd Fiscal Year	181,243
4th Fiscal Year	63,687
5th Fiscal Year	12,047
Thereafter	0
Total	$ 164,970

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00557520%
Employer's proportionate share at MD		0.00422435%
Employer's proportionate share of system NPL/(A) at prior MD	$	853,675
Employer's proportionate share of system NPL/(A) at MD	**$**	**791,250**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,306,996
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	359,625
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	138,247
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(48,354)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(26,459)
Employer's Total Pension Expense/(Income)	**$**	**63,434**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 38,695	$ 3,137
Changes of assumptions	$ 70,290	$ 524
Net difference between projected and actual earnings on investments	$ 14,222	$ 0
Changes in proportionate share	$ 17,048	$ 229,397
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,119	$ 86,331
Total (prior to post-MD contributions)	$ 159,374	$ 319,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (160,015)

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)
1st Fiscal Year	$ (53,842)
2nd Fiscal Year	(95,854)
3rd Fiscal Year	17,279
4th Fiscal Year	(16,295)
5th Fiscal Year	(11,304)
Thereafter	0
Total	$ (160,015)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.37648006%
Employer's proportionate share at MD	0.35931882%
Employer's proportionate share of system NPL/(A) at prior MD	$ 57,646,651
Employer's proportionate share of system NPL/(A) at MD	**$ 67,302,880**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 111,171,686
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 30,589,339

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 11,759,144
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (5,757,450)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 4,244,665
Employer's Total Pension Expense/(Income)	**$ 10,246,359**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,291,316	$ 266,862
Changes of assumptions	$ 5,978,790	$ 44,578
Net difference between projected and actual earnings on investments	$ 1,209,708	$ 0
Changes in proportionate share	$ 4,544,966	$ 7,208,710
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,823,747	$ 4,648,978
Total (prior to post-MD contributions)	$ 21,848,527	$ 12,169,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,679,399

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)
1st Fiscal Year	$ 2,507,713
2nd Fiscal Year	(1,606,364)
3rd Fiscal Year	6,639,564
4th Fiscal Year	2,126,433
5th Fiscal Year	12,052
Thereafter	0
Total	$ 9,679,399

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05244552%
Employer's proportionate share at MD	0.05894897%

Employer's proportionate share of system NPL/(A) at prior MD	$	8,030,461
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,041,547**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,238,556
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,018,412

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,929,177
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	397,572
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(164,584)
Employer's Total Pension Expense/(Income)	**$**	**2,162,165**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 539,965	$ 43,781
Changes of assumptions	$ 980,866	$ 7,313
Net difference between projected and actual earnings on investments	$ 198,462	$ 0
Changes in proportionate share	$ 1,081,715	$ 30,382
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,314	$ 597,331
Total (prior to post-MD contributions)	$ 2,823,322	$ 678,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,144,515

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)
1st Fiscal Year	$ 419,369
2nd Fiscal Year	(120,791)
3rd Fiscal Year	1,236,219
4th Fiscal Year	513,521
5th Fiscal Year	96,196
Thereafter	0
Total	$ 2,144,515

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05359822%
Employer's proportionate share at MD	0.05093554%

Employer's proportionate share of system NPL/(A) at prior MD	$	8,206,963
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,540,576**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,759,235
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,336,217

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,666,927
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	21,696
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	271,087
Employer's Total Pension Expense/(Income)	**$**	**1,959,710**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 466,563	$ 37,829
Changes of assumptions	$ 847,528	$ 6,319
Net difference between projected and actual earnings on investments	$ 171,483	$ 0
Changes in proportionate share	$ 556,644	$ 627,000
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,067,590	$ 579,673
Total (prior to post-MD contributions)	$ 3,109,808	$ 1,250,821
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,858,987

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)
1st Fiscal Year	$ 463,119
2nd Fiscal Year	38,006
3rd Fiscal Year	1,078,621
4th Fiscal Year	283,499
5th Fiscal Year	(4,257)
Thereafter	0
Total	$ 1,858,987

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01348228%
Employer's proportionate share at MD		0.01489815%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,064,408
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,790,526**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,609,423
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,268,301
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	487,560
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	92,454
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(175,686)
Employer's Total Pension Expense/(Income)	**$**	**404,328**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 136,465	$ 11,065
Changes of assumptions	$ 247,894	$ 1,848
Net difference between projected and actual earnings on investments	$ 50,157	$ 0
Changes in proportionate share	$ 586,704	$ 263,942
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 467,584
Total (prior to post-MD contributions)	$ 1,021,220	$ 744,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 276,781

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,085)
2nd Fiscal Year	(138,792)
3rd Fiscal Year	294,893
4th Fiscal Year	128,287
5th Fiscal Year	8,479
Thereafter	0
Total	$ 276,781

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06516353%
Employer's proportionate share at MD	0.07739195%

Employer's proportionate share of system NPL/(A) at prior MD	$ 9,977,844
Employer's proportionate share of system NPL/(A) at MD	**$ 14,496,043**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 23,944,734
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,588,490

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,532,745
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 437,161
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (334,025)
Employer's Total Pension Expense/(Income)	**$ 2,635,881**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 708,901	$ 57,478
Changes of assumptions	$ 1,287,743	$ 9,601
Net difference between projected and actual earnings on investments	$ 260,553	$ 0
Changes in proportionate share	$ 2,168,665	$ 201,389
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 930,144
Total (prior to post-MD contributions)	$ 4,425,862	$ 1,198,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,227,250

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)
1st Fiscal Year	$ 491,625
2nd Fiscal Year	(48,760)
3rd Fiscal Year	1,816,447
4th Fiscal Year	809,736
5th Fiscal Year	158,202
Thereafter	0
Total	$ 3,227,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09353924%
Employer's proportionate share at MD	0.09716052%

Employer's proportionate share of system NPL/(A) at prior MD	$ 14,322,734
Employer's proportionate share of system NPL/(A) at MD	**$ 18,198,832**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 30,061,044
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,271,418

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,179,696
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 510,909
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (268,007)
Employer's Total Pension Expense/(Income)	**$ 3,422,598**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 889,978	$ 72,160
Changes of assumptions	$ 1,616,677	$ 12,054
Net difference between projected and actual earnings on investments	$ 327,108	$ 0
Changes in proportionate share	$ 1,772,234	$ 172,122
Differences between employer contributions and employer's proportionate share of system contributions	$ 214,385	$ 1,021,483
Total (prior to post-MD contributions)	$ 4,820,382	$ 1,277,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,542,563

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 665,619
2nd Fiscal Year	(103,507)
3rd Fiscal Year	2,106,529
4th Fiscal Year	773,339
5th Fiscal Year	100,583
Thereafter	0
Total	$ 3,542,563

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00182054%
Employer's proportionate share at MD		0.00196063%
Employer's proportionate share of system NPL/(A) at prior MD	$	278,761
Employer's proportionate share of system NPL/(A) at MD	**$**	**367,239**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	606,610
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	166,911
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	64,164
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,840
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,028
Employer's Total Pension Expense/(Income)	**$**	**69,032**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,959	$ 1,456
Changes of assumptions	$ 32,623	$ 243
Net difference between projected and actual earnings on investments	$ 6,601	$ 0
Changes in proportionate share	$ 40,203	$ 7,159
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,584	$ 11,969
Total (prior to post-MD contributions)	$ 115,970	$ 20,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 95,143

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 19,184
2nd Fiscal Year	5,132
3rd Fiscal Year	47,785
4th Fiscal Year	19,469
5th Fiscal Year	3,574
Thereafter	0
Total	$ 95,143

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00388338%
Employer's proportionate share at MD		0.00612720%
Employer's proportionate share of system NPL/(A) at prior MD	$	594,623
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,147,667**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,895,729
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	521,618
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	200,520
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	29,217
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,931)
Employer's Total Pension Expense/(Income)	**$**	**214,806**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 56,124	$ 4,551
Changes of assumptions	$ 101,952	$ 760
Net difference between projected and actual earnings on investments	$ 20,628	$ 0
Changes in proportionate share	$ 295,085	$ 85,478
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 52,423
Total (prior to post-MD contributions)	$ 473,789	$ 143,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 330,577

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 58,239
2nd Fiscal Year	9,035
3rd Fiscal Year	153,191
4th Fiscal Year	84,851
5th Fiscal Year	25,262
Thereafter	0
Total	$ 330,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04058982%
Employer's proportionate share at MD	0.04493535%

Employer's proportionate share of system NPL/(A) at prior MD	$	6,215,116
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,416,699**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,902,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,825,412

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,470,564
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	411,632
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(110,529)
Employer's Total Pension Expense/(Income)	**$**	**1,771,667**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 411,602	$ 33,373
Changes of assumptions	$ 747,690	$ 5,575
Net difference between projected and actual earnings on investments	$ 151,283	$ 0
Changes in proportionate share	$ 1,342,165	$ 7,708
Differences between employer contributions and employer's proportionate share of system contributions	$ 36,243	$ 909,489
Total (prior to post-MD contributions)	$ 2,688,983	$ 956,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,732,838

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 404,716
2nd Fiscal Year	(50,908)
3rd Fiscal Year	959,629
4th Fiscal Year	366,083
5th Fiscal Year	53,318
Thereafter	0
Total	$ 1,732,838

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00069706%
Employer's proportionate share at MD		0.00083447%
Employer's proportionate share of system NPL/(A) at prior MD	$	106,734
Employer's proportionate share of system NPL/(A) at MD	**$**	**156,302**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	258,181
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	71,040
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	27,309
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(30,369)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,174
Employer's Total Pension Expense/(Income)	**$**	**114**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,644	$ 620
Changes of assumptions	$ 13,885	$ 104
Net difference between projected and actual earnings on investments	$ 2,809	$ 0
Changes in proportionate share	$ 55,884	$ 137,422
Differences between employer contributions and employer's proportionate share of system contributions	$ 38,060	$ 7,093
Total (prior to post-MD contributions)	$ 118,282	$ 145,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,957)

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)
1st Fiscal Year	$ (22,342)
2nd Fiscal Year	(14,789)
3rd Fiscal Year	3,618
4th Fiscal Year	1,935
5th Fiscal Year	4,622
Thereafter	0
Total	$ (26,957)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09230380%
Employer's proportionate share at MD	0.08252050%

Employer's proportionate share of system NPL/(A) at prior MD	$ 14,133,564
Employer's proportionate share of system NPL/(A) at MD	**$ 15,456,656**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 25,531,485
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,025,091

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,700,584
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (169,121)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (57,995)
Employer's Total Pension Expense/(Income)	**$ 2,473,468**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 755,878	$ 61,287
Changes of assumptions	$ 1,373,078	$ 10,238
Net difference between projected and actual earnings on investments	$ 277,819	$ 0
Changes in proportionate share	$ 953,655	$ 1,548,345
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,354,131	$ 1,512,944
Total (prior to post-MD contributions)	$ 5,714,561	$ 3,132,814
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,581,747

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)
1st Fiscal Year	$ 207,700
2nd Fiscal Year	(269,517)
3rd Fiscal Year	1,757,530
4th Fiscal Year	742,003
5th Fiscal Year	144,031
Thereafter	0
Total	$ 2,581,747

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00246738%
Employer's proportionate share at MD		0.00196378%
Employer's proportionate share of system NPL/(A) at prior MD	$	377,805
Employer's proportionate share of system NPL/(A) at MD	**$**	**367,829**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	607,585
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	167,179

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	64,267
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(29,184)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,735)
Employer's Total Pension Expense/(Income)	**$**	**23,348**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,988	$ 1,458
Changes of assumptions	$ 32,676	$ 244
Net difference between projected and actual earnings on investments	$ 6,611	$ 0
Changes in proportionate share	$ 21,379	$ 112,799
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,932	$ 28,560
Total (prior to post-MD contributions)	$ 85,586	$ 143,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (57,475)

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)
1st Fiscal Year	$ (26,312)
2nd Fiscal Year	(42,535)
3rd Fiscal Year	16,236
4th Fiscal Year	(487)
5th Fiscal Year	(4,377)
Thereafter	0
Total	$ (57,475)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02491975%
Employer's proportionate share at MD		0.02283422%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,815,714
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,277,006**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,064,809
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,943,911

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	747,278
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(17,256)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(62,188)
Employer's Total Pension Expense/(Income)	**$**	**667,834**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 209,159	$ 16,959
Changes of assumptions	$ 379,944	$ 2,833
Net difference between projected and actual earnings on investments	$ 76,875	$ 0
Changes in proportionate share	$ 425,133	$ 368,540
Differences between employer contributions and employer's proportionate share of system contributions	$ 90,641	$ 285,227
Total (prior to post-MD contributions)	$ 1,181,752	$ 673,559
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 508,193

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)
1st Fiscal Year	$ 56,414
2nd Fiscal Year	(128,762)
3rd Fiscal Year	446,095
4th Fiscal Year	140,586
5th Fiscal Year	(6,138)
Thereafter	0
Total	$ 508,193

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10693659%
Employer's proportionate share at MD	0.12144044%

Employer's proportionate share of system NPL/(A) at prior MD	$ 16,374,137
Employer's proportionate share of system NPL/(A) at MD	**$ 22,746,628**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 37,573,146
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,338,403

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,974,286
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 766,140
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,043,270)
Employer's Total Pension Expense/(Income)	**$ 3,697,156**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,112,380	$ 90,192
Changes of assumptions	$ 2,020,676	$ 15,066
Net difference between projected and actual earnings on investments	$ 408,850	$ 0
Changes in proportionate share	$ 2,682,223	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,925,487
Total (prior to post-MD contributions)	$ 6,224,129	$ 3,030,745
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,193,384

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)
1st Fiscal Year	$ 362,128
2nd Fiscal Year	(626,881)
3rd Fiscal Year	2,363,632
4th Fiscal Year	945,259
5th Fiscal Year	149,244
Thereafter	0
Total	$ 3,193,384

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09979379%
Employer's proportionate share at MD		0.10758849%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,280,431
Employer's proportionate share of system NPL/(A) at MD	**$**	**20,152,062**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	33,287,413
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,159,166
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,520,964
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	425,227
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(546,803)
Employer's Total Pension Expense/(Income)	**$**	**3,399,388**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 985,497	$ 79,905
Changes of assumptions	$ 1,790,190	$ 13,348
Net difference between projected and actual earnings on investments	$ 362,215	$ 0
Changes in proportionate share	$ 1,445,572	$ 244,900
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,556,439
Total (prior to post-MD contributions)	$ 4,583,474	$ 1,894,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,688,882

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)
1st Fiscal Year	$ 259,994
2nd Fiscal Year	(597,714)
3rd Fiscal Year	2,090,243
4th Fiscal Year	819,462
5th Fiscal Year	116,899
Thereafter	0
Total	$ 2,688,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.32948911%
Employer's proportionate share at MD	0.35529975%
Employer's proportionate share of system NPL/(A) at prior MD	$ 50,451,394
Employer's proportionate share of system NPL/(A) at MD	**$ 66,550,081**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 109,928,203
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 30,247,190

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 11,627,616
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 2,194,432
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,127,216)
Employer's Total Pension Expense/(Income)	**$ 12,694,832**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,254,502	$ 263,877
Changes of assumptions	$ 5,911,916	$ 44,080
Net difference between projected and actual earnings on investments	$ 1,196,178	$ 0
Changes in proportionate share	$ 7,921,546	$ 29,009
Differences between employer contributions and employer's proportionate share of system contributions	$ 143,244	$ 6,289,978
Total (prior to post-MD contributions)	$ 18,427,386	$ 6,626,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,800,442

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,361,428
2nd Fiscal Year	(1,090,837)
3rd Fiscal Year	7,385,464
4th Fiscal Year	2,823,751
5th Fiscal Year	320,636
Thereafter	0
Total	$ 11,800,442

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03611549%
Employer's proportionate share at MD	0.04059148%

Employer's proportionate share of system NPL/(A) at prior MD	$ 5,530,006
Employer's proportionate share of system NPL/(A) at MD	**$ 7,603,063**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 12,558,828
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,455,612

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,328,405
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 120,151
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (72,725)
Employer's Total Pension Expense/(Income)	**$ 1,375,831**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 371,813	$ 30,147
Changes of assumptions	$ 675,411	$ 5,036
Net difference between projected and actual earnings on investments	$ 136,658	$ 0
Changes in proportionate share	$ 877,846	$ 144,871
Differences between employer contributions and employer's proportionate share of system contributions	$ 189,059	$ 414,368
Total (prior to post-MD contributions)	$ 2,250,787	$ 594,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,656,365

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 267,230
2nd Fiscal Year	(59,530)
3rd Fiscal Year	939,197
4th Fiscal Year	428,720
5th Fiscal Year	80,748
Thereafter	0
Total	$ 1,656,365

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04716053%
Employer's proportionate share at MD	0.04918345%

Employer's proportionate share of system NPL/(A) at prior MD	$ 7,221,223
Employer's proportionate share of system NPL/(A) at MD	**$ 9,212,398**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,217,146
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,187,059

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,609,588
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 7,882
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (103,647)
Employer's Total Pension Expense/(Income)	**$ 1,513,823**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 450,514	$ 36,528
Changes of assumptions	$ 818,375	$ 6,102
Net difference between projected and actual earnings on investments	$ 165,585	$ 0
Changes in proportionate share	$ 836,360	$ 541,105
Differences between employer contributions and employer's proportionate share of system contributions	$ 133,909	$ 502,657
Total (prior to post-MD contributions)	$ 2,404,743	$ 1,086,392
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,318,351

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 178,024
2nd Fiscal Year	(305,944)
3rd Fiscal Year	975,504
4th Fiscal Year	418,064
5th Fiscal Year	52,702
Thereafter	0
Total	$ 1,318,351

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04006342%
Employer's proportionate share at MD		0.04536326%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,134,513
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,496,850**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,035,196
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,861,841
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,484,568
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	69,332
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(176,129)
Employer's Total Pension Expense/(Income)	**$**	**1,377,771**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 415,522	$ 33,691
Changes of assumptions	$ 754,810	$ 5,628
Net difference between projected and actual earnings on investments	$ 152,723	$ 0
Changes in proportionate share	$ 821,277	$ 412,090
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 567,499
Total (prior to post-MD contributions)	$ 2,144,332	$ 1,018,908
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,125,424

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 72,683
2nd Fiscal Year	(236,730)
3rd Fiscal Year	871,884
4th Fiscal Year	349,339
5th Fiscal Year	68,247
Thereafter	0
Total	$ 1,125,424

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07172166%
Employer's proportionate share at MD	0.07541408%

Employer's proportionate share of system NPL/(A) at prior MD	$ 10,982,025
Employer's proportionate share of system NPL/(A) at MD	**$ 14,125,575**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 23,332,790
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,420,111

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,468,017
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 160,481
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (156,715)
Employer's Total Pension Expense/(Income)	**$ 2,471,783**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 690,784	$ 56,009
Changes of assumptions	$ 1,254,833	$ 9,356
Net difference between projected and actual earnings on investments	$ 253,894	$ 0
Changes in proportionate share	$ 581,481	$ 143,474
Differences between employer contributions and employer's proportionate share of system contributions	$ 231,271	$ 750,932
Total (prior to post-MD contributions)	$ 3,012,263	$ 959,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,052,492

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)
1st Fiscal Year	$ 343,036
2nd Fiscal Year	(358,861)
3rd Fiscal Year	1,422,496
4th Fiscal Year	551,662
5th Fiscal Year	94,158
Thereafter	0
Total	$ 2,052,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00321784%
Employer's proportionate share at MD		0.00354727%
Employer's proportionate share of system NPL/(A) at prior MD	$	492,716
Employer's proportionate share of system NPL/(A) at MD	**$**	**664,428**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,097,510
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	301,984
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	116,089
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,112
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,990)
Employer's Total Pension Expense/(Income)	**$**	**112,211**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,493	$ 2,635
Changes of assumptions	$ 59,024	$ 440
Net difference between projected and actual earnings on investments	$ 11,942	$ 0
Changes in proportionate share	$ 58,034	$ 68,148
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,645	$ 33,730
Total (prior to post-MD contributions)	$ 163,138	$ 104,953
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 58,185

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)
1st Fiscal Year	$ 8,243
2nd Fiscal Year	(29,442)
3rd Fiscal Year	53,355
4th Fiscal Year	20,555
5th Fiscal Year	5,474
Thereafter	0
Total	$ 58,185

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00898208%
Employer's proportionate share at MD		0.00768972%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,375,337
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,440,337**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,379,166
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	654,637

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	251,655
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(201,879)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	128,715
Employer's Total Pension Expense/(Income)	**$**	**178,491**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 70,437	$ 5,711
Changes of assumptions	$ 127,951	$ 954
Net difference between projected and actual earnings on investments	$ 25,889	$ 0
Changes in proportionate share	$ 58,899	$ 562,971
Differences between employer contributions and employer's proportionate share of system contributions	$ 655,899	$ 334,403
Total (prior to post-MD contributions)	$ 939,075	$ 904,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 35,036

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)
1st Fiscal Year	$ 816
2nd Fiscal Year	(25,197)
3rd Fiscal Year	108,197
4th Fiscal Year	(25,185)
5th Fiscal Year	(23,595)
Thereafter	0
Total	$ 35,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.11429534%
Employer's proportionate share at MD	0.10949156%
Employer's proportionate share of system NPL/(A) at prior MD	$ 17,500,910
Employer's proportionate share of system NPL/(A) at MD	**$ 20,508,520**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 33,876,214
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,321,177

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,583,244
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 204,554
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (722,139)
Employer's Total Pension Expense/(Income)	**$ 3,065,659**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,002,929	$ 81,318
Changes of assumptions	$ 1,821,856	$ 13,584
Net difference between projected and actual earnings on investments	$ 368,622	$ 0
Changes in proportionate share	$ 963,271	$ 587,955
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,064,991
Total (prior to post-MD contributions)	$ 4,156,678	$ 2,747,848
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,408,830

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)
1st Fiscal Year	$ 56,758
2nd Fiscal Year	(836,997)
3rd Fiscal Year	1,768,786
4th Fiscal Year	444,005
5th Fiscal Year	(23,722)
Thereafter	0
Total	$ 1,408,830

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02941766%
Employer's proportionate share at MD		0.02967371%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,504,434
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,558,089**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,180,917
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,526,167
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	971,108
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	189,212
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(193,788)
Employer's Total Pension Expense/(Income)	**$**	**966,532**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 271,808	$ 22,038
Changes of assumptions	$ 493,748	$ 3,681
Net difference between projected and actual earnings on investments	$ 99,902	$ 0
Changes in proportionate share	$ 395,463	$ 42,796
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 559,366
Total (prior to post-MD contributions)	$ 1,260,921	$ 627,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 633,040

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 99,306
2nd Fiscal Year	(190,940)
3rd Fiscal Year	535,443
4th Fiscal Year	179,916
5th Fiscal Year	9,313
Thereafter	0
Total	$ 633,040

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00707101%
Employer's proportionate share at MD		0.00702041%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,082,714
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,314,971**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,172,084
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	597,658
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	229,751
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(42,192)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(23,592)
Employer's Total Pension Expense/(Income)	**$**	**163,967**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 64,306	$ 5,214
Changes of assumptions	$ 116,814	$ 871
Net difference between projected and actual earnings on investments	$ 23,635	$ 0
Changes in proportionate share	$ 36,742	$ 50,007
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,348	$ 82,259
Total (prior to post-MD contributions)	$ 269,845	$ 138,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 131,494

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)
1st Fiscal Year	$ 12,920
2nd Fiscal Year	(45,822)
3rd Fiscal Year	118,752
4th Fiscal Year	40,323
5th Fiscal Year	5,322
Thereafter	0
Total	$ 131,494

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00197676%
Employer's proportionate share at MD		0.00194048%
Employer's proportionate share of system NPL/(A) at prior MD	$	302,682
Employer's proportionate share of system NPL/(A) at MD	**$**	**363,465**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	600,376
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	165,196
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	63,505
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(708)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,460)
Employer's Total Pension Expense/(Income)	**$**	**51,337**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,775	$ 1,441
Changes of assumptions	$ 32,288	$ 241
Net difference between projected and actual earnings on investments	$ 6,533	$ 0
Changes in proportionate share	$ 26,714	$ 24,744
Differences between employer contributions and employer's proportionate share of system contributions	$ 163	$ 34,355
Total (prior to post-MD contributions)	$ 83,473	$ 60,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,692

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)
1st Fiscal Year	$ 7,768
2nd Fiscal Year	(19,687)
3rd Fiscal Year	26,037
4th Fiscal Year	8,106
5th Fiscal Year	467
Thereafter	0
Total	$ 22,692

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01473472%
Employer's proportionate share at MD	0.01480576%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,256,181
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,773,220**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,580,838
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,260,436

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	484,536
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(38,071)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(40,463)
Employer's Total Pension Expense/(Income)	**$**	**406,002**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 135,619	$ 10,996
Changes of assumptions	$ 246,357	$ 1,837
Net difference between projected and actual earnings on investments	$ 49,846	$ 0
Changes in proportionate share	$ 161,344	$ 173,439
Differences between employer contributions and employer's proportionate share of system contributions	$ 32,136	$ 184,659
Total (prior to post-MD contributions)	$ 625,302	$ 370,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 254,371

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)
1st Fiscal Year	$ (18,944)
2nd Fiscal Year	(116,439)
3rd Fiscal Year	277,822
4th Fiscal Year	103,750
5th Fiscal Year	8,181
Thereafter	0
Total	$ 254,371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02110164%
Employer's proportionate share at MD		0.02261601%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,231,084
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,236,134**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,997,295
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,925,334
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	740,136
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	65,938
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	20,941
Employer's Total Pension Expense/(Income)	**$**	**827,015**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 207,160	$ 16,797
Changes of assumptions	$ 376,313	$ 2,806
Net difference between projected and actual earnings on investments	$ 76,141	$ 0
Changes in proportionate share	$ 266,580	$ 164,581
Differences between employer contributions and employer's proportionate share of system contributions	$ 147,621	$ 15,250
Total (prior to post-MD contributions)	$ 1,073,815	$ 199,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 874,381

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)
1st Fiscal Year	$ 147,892
2nd Fiscal Year	(29,690)
3rd Fiscal Year	514,061
4th Fiscal Year	210,414
5th Fiscal Year	31,704
Thereafter	0
Total	$ 874,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05185046%
Employer's proportionate share at MD		0.05583225%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,939,346
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,457,764**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,274,256
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,753,081
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,827,178
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	184,668
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(259,309)
Employer's Total Pension Expense/(Income)	**$**	**1,752,537**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 511,417	$ 41,466
Changes of assumptions	$ 929,006	$ 6,927
Net difference between projected and actual earnings on investments	$ 187,969	$ 0
Changes in proportionate share	$ 949,993	$ 521,426
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 728,543
Total (prior to post-MD contributions)	$ 2,578,385	$ 1,298,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,280,023

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)
1st Fiscal Year	$ 149,004
2nd Fiscal Year	(284,290)
3rd Fiscal Year	995,507
4th Fiscal Year	351,629
5th Fiscal Year	68,172
Thereafter	0
Total	$ 1,280,023

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00809771%
Employer's proportionate share at MD		0.00729956%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,239,922
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,367,258**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,258,452
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	621,422
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	238,887
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,142)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,155)
Employer's Total Pension Expense/(Income)	**$**	**205,590**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 66,863	$ 5,421
Changes of assumptions	$ 121,459	$ 906
Net difference between projected and actual earnings on investments	$ 24,575	$ 0
Changes in proportionate share	$ 345,546	$ 230,268
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,239	$ 118,612
Total (prior to post-MD contributions)	$ 589,682	$ 355,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 234,475

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)
1st Fiscal Year	$ 33,441
2nd Fiscal Year	(25,736)
3rd Fiscal Year	172,585
4th Fiscal Year	60,366
5th Fiscal Year	(6,181)
Thereafter	0
Total	$ 234,475

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02369221%
Employer's proportionate share at MD	0.03297921%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,627,753
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,177,232**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,203,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,807,569

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,079,285
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	438,805
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(185,755)
Employer's Total Pension Expense/(Income)	**$**	**1,332,335**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 302,086	$ 24,493
Changes of assumptions	$ 548,749	$ 4,092
Net difference between projected and actual earnings on investments	$ 111,030	$ 0
Changes in proportionate share	$ 1,591,212	$ 65,970
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 515,562
Total (prior to post-MD contributions)	$ 2,553,077	$ 610,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,942,960

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)
1st Fiscal Year	$ 372,247
2nd Fiscal Year	119,085
3rd Fiscal Year	898,534
4th Fiscal Year	449,259
5th Fiscal Year	103,835
Thereafter	0
Total	$ 1,942,960

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02702690%
Employer's proportionate share at MD	0.02524199%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,138,361
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,727,998**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,809,762
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,148,888

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	826,075
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(25,502)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(87,773)
Employer's Total Pension Expense/(Income)	**$**	**712,800**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 231,214	$ 18,747
Changes of assumptions	$ 420,007	$ 3,132
Net difference between projected and actual earnings on investments	$ 84,981	$ 0
Changes in proportionate share	$ 148,301	$ 264,660
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,406	$ 315,761
Total (prior to post-MD contributions)	$ 912,909	$ 602,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 310,609

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 223
2nd Fiscal Year	(192,992)
3rd Fiscal Year	409,454
4th Fiscal Year	100,275
5th Fiscal Year	(6,350)
Thereafter	0
Total	$ 310,609

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00203827%
Employer's proportionate share at MD		0.00197667%
Employer's proportionate share of system NPL/(A) at prior MD	$	312,100
Employer's proportionate share of system NPL/(A) at MD	**$**	**370,244**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	611,573
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	168,277
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	64,689
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(14,489)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,610
Employer's Total Pension Expense/(Income)	**$**	**58,810**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,106	$ 1,468
Changes of assumptions	$ 32,890	$ 245
Net difference between projected and actual earnings on investments	$ 6,655	$ 0
Changes in proportionate share	$ 24,474	$ 27,201
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,132	$ 20,278
Total (prior to post-MD contributions)	$ 105,257	$ 49,192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 56,065

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,143
2nd Fiscal Year	(6,618)
3rd Fiscal Year	40,315
4th Fiscal Year	13,530
5th Fiscal Year	694
Thereafter	0
Total	$ 56,065

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01816650%
Employer's proportionate share at MD		0.01441397%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,781,656
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,699,835**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,459,620
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,227,082
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	471,715
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	37,435
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	307,402
Employer's Total Pension Expense/(Income)	**$**	**816,552**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 132,030	$ 10,705
Changes of assumptions	$ 239,837	$ 1,788
Net difference between projected and actual earnings on investments	$ 48,527	$ 0
Changes in proportionate share	$ 367,586	$ 459,289
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,596,259	$ 194,369
Total (prior to post-MD contributions)	$ 2,384,239	$ 666,151
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,718,088

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)
1st Fiscal Year	$ 408,839
2nd Fiscal Year	270,042
3rd Fiscal Year	574,092
4th Fiscal Year	357,095
5th Fiscal Year	108,020
Thereafter	0
Total	$ 1,718,088

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01323297%
Employer's proportionate share at MD	0.01295837%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,026,233
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,427,192**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,009,264
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,103,165

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	424,078
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	30,599
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,921)
Employer's Total Pension Expense/(Income)	**$**	**439,756**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 118,697	$ 9,624
Changes of assumptions	$ 215,617	$ 1,608
Net difference between projected and actual earnings on investments	$ 43,627	$ 0
Changes in proportionate share	$ 23,703	$ 65,363
Differences between employer contributions and employer's proportionate share of system contributions	$ 63,245	$ 125,443
Total (prior to post-MD contributions)	$ 464,889	$ 202,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 262,851

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 41,199
2nd Fiscal Year	(87,944)
3rd Fiscal Year	225,483
4th Fiscal Year	76,864
5th Fiscal Year	7,249
Thereafter	0
Total	$ 262,851

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00916233%
Employer's proportionate share at MD	0.00900410%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,402,937
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,686,530**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,785,830
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	766,532

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	294,670
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,243
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(32,273)
Employer's Total Pension Expense/(Income)	**$**	**271,640**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,476	$ 6,687
Changes of assumptions	$ 149,821	$ 1,117
Net difference between projected and actual earnings on investments	$ 30,314	$ 0
Changes in proportionate share	$ 81,833	$ 108,339
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,526	$ 107,060
Total (prior to post-MD contributions)	$ 360,970	$ 223,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 137,767

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,927)
2nd Fiscal Year	(73,184)
3rd Fiscal Year	165,117
4th Fiscal Year	57,406
5th Fiscal Year	3,355
Thereafter	0
Total	$ 137,767

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05792635%
Employer's proportionate share at MD		0.06259939%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,869,686
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,725,295**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	19,367,980
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,329,178
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,048,641
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	235,870
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(229,989)
Employer's Total Pension Expense/(Income)	**$**	**2,054,522**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 573,403	$ 46,492
Changes of assumptions	$ 1,041,606	$ 7,766
Net difference between projected and actual earnings on investments	$ 210,752	$ 0
Changes in proportionate share	$ 801,232	$ 20,185
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,702	$ 739,444
Total (prior to post-MD contributions)	$ 2,647,695	$ 813,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,833,808

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)
1st Fiscal Year	$ 273,340
2nd Fiscal Year	(264,016)
3rd Fiscal Year	1,253,931
4th Fiscal Year	496,183
5th Fiscal Year	74,369
Thereafter	0
Total	$ 1,833,808

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00792120%
Employer's proportionate share at MD		0.00954992%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,212,895
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,788,766**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,954,704
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	812,999
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	312,533
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	64,941
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,353)
Employer's Total Pension Expense/(Income)	**$**	**366,121**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 87,476	$ 7,093
Changes of assumptions	$ 158,903	$ 1,185
Net difference between projected and actual earnings on investments	$ 32,151	$ 0
Changes in proportionate share	$ 208,637	$ 48,425
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,127	$ 70,132
Total (prior to post-MD contributions)	$ 500,294	$ 126,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 373,459

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 67,717
2nd Fiscal Year	(21,028)
3rd Fiscal Year	208,876
4th Fiscal Year	96,385
5th Fiscal Year	21,510
Thereafter	0
Total	$ 373,459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01379651%
Employer's proportionate share at MD		0.01614376%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,112,522
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,023,837**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,994,809
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,374,342
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	528,324
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	128,269
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(114,049)
Employer's Total Pension Expense/(Income)	**$**	**542,544**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 147,875	$ 11,990
Changes of assumptions	$ 268,620	$ 2,003
Net difference between projected and actual earnings on investments	$ 54,351	$ 0
Changes in proportionate share	$ 626,274	$ 138,810
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 341,449
Total (prior to post-MD contributions)	$ 1,097,120	$ 494,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 602,868

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)
1st Fiscal Year	$ 119,072
2nd Fiscal Year	(56,927)
3rd Fiscal Year	353,567
4th Fiscal Year	162,548
5th Fiscal Year	24,609
Thereafter	0
Total	$ 602,868

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00551051%
Employer's proportionate share at MD		0.00523679%
Employer's proportionate share of system NPL/(A) at prior MD	$	843,770
Employer's proportionate share of system NPL/(A) at MD	**$**	**980,887**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,620,240
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	445,816
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	171,380
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,335)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,722)
Employer's Total Pension Expense/(Income)	**$**	**148,323**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 47,968	$ 3,889
Changes of assumptions	$ 87,136	$ 650
Net difference between projected and actual earnings on investments	$ 17,631	$ 0
Changes in proportionate share	$ 36,770	$ 143,159
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,156	$ 61,449
Total (prior to post-MD contributions)	$ 217,661	$ 209,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,514

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)
1st Fiscal Year	$ (11,949)
2nd Fiscal Year	(58,126)
3rd Fiscal Year	63,350
4th Fiscal Year	13,258
5th Fiscal Year	1,981
Thereafter	0
Total	$ 8,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00610091%
Employer's proportionate share at MD		0.00779173%
Employer's proportionate share of system NPL/(A) at prior MD	$	934,172
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,459,444**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,410,727
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	663,321
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	254,994
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(35,225)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	58,004
Employer's Total Pension Expense/(Income)	**$**	**277,773**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 71,371	$ 5,787
Changes of assumptions	$ 129,648	$ 967
Net difference between projected and actual earnings on investments	$ 26,232	$ 0
Changes in proportionate share	$ 339,004	$ 119,707
Differences between employer contributions and employer's proportionate share of system contributions	$ 186,458	$ 61,931
Total (prior to post-MD contributions)	$ 752,713	$ 188,392
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 564,321

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 132,930
2nd Fiscal Year	71,234
3rd Fiscal Year	232,704
4th Fiscal Year	106,999
5th Fiscal Year	20,456
Thereafter	0
Total	$ 564,321

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00039762%
Employer's proportionate share at MD		0.00049397%
Employer's proportionate share of system NPL/(A) at prior MD	$	60,884
Employer's proportionate share of system NPL/(A) at MD	**$**	**92,524**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	152,832
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	42,052
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,166
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,107)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,533
Employer's Total Pension Expense/(Income)	**$**	**20,592**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,525	$ 367
Changes of assumptions	$ 8,219	$ 61
Net difference between projected and actual earnings on investments	$ 1,663	$ 0
Changes in proportionate share	$ 34,090	$ 23,376
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,929	$ 1,681
Total (prior to post-MD contributions)	$ 62,426	$ 25,485
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,941

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)
1st Fiscal Year	$ 5,693
2nd Fiscal Year	2,033
3rd Fiscal Year	17,424
4th Fiscal Year	10,091
5th Fiscal Year	1,700
Thereafter	0
Total	$ 36,941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01254554%
Employer's proportionate share at MD		0.01402054%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,920,974
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,626,143**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,337,894
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,193,589
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	458,839
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(136,793)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	165,206
Employer's Total Pension Expense/(Income)	**$**	**487,252**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 128,426	$ 10,413
Changes of assumptions	$ 233,291	$ 1,739
Net difference between projected and actual earnings on investments	$ 47,203	$ 0
Changes in proportionate share	$ 455,114	$ 477,212
Differences between employer contributions and employer's proportionate share of system contributions	$ 297,676	$ 157,491
Total (prior to post-MD contributions)	$ 1,161,710	$ 646,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 514,855

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 86,840
2nd Fiscal Year	(66,009)
3rd Fiscal Year	318,039
4th Fiscal Year	154,773
5th Fiscal Year	21,212
Thereafter	0
Total	$ 514,855

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01427232%
Employer's proportionate share at MD		0.01410933%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,185,379
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,642,774**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,365,366
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,201,148
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	461,745
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,432)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(77,052)
Employer's Total Pension Expense/(Income)	**$**	**374,261**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 129,240	$ 10,479
Changes of assumptions	$ 234,768	$ 1,750
Net difference between projected and actual earnings on investments	$ 47,501	$ 0
Changes in proportionate share	$ 231,087	$ 128,450
Differences between employer contributions and employer's proportionate share of system contributions	$ 32,924	$ 221,744
Total (prior to post-MD contributions)	$ 675,520	$ 362,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 313,097

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 16,938
2nd Fiscal Year	(47,057)
3rd Fiscal Year	262,288
4th Fiscal Year	73,102
5th Fiscal Year	7,826
Thereafter	0
Total	$ 313,097

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,375
Employer's Total Pension Expense/(Income)	**$**	**7,375**

	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	$ 25,312	$ 0
Total (prior to post-MD contributions)	$ 25,312	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,312

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,078
2nd Fiscal Year	6,614
3rd Fiscal Year	6,053
4th Fiscal Year	4,380
5th Fiscal Year	1,187
Thereafter	0
Total	$ 25,312

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00119568%
Employer's proportionate share at MD		0.00131360%
Employer's proportionate share of system NPL/(A) at prior MD	$	183,083
Employer's proportionate share of system NPL/(A) at MD	**$**	**246,046**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	406,422
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	111,829
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	42,989
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,060
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,740
Employer's Total Pension Expense/(Income)	**$**	**58,789**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,032	$ 976
Changes of assumptions	$ 21,857	$ 163
Net difference between projected and actual earnings on investments	$ 4,422	$ 0
Changes in proportionate share	$ 23,937	$ 1,790
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,205	$ 4,253
Total (prior to post-MD contributions)	$ 81,453	$ 7,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 74,271

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)
1st Fiscal Year	$ 18,956
2nd Fiscal Year	5,699
3rd Fiscal Year	33,229
4th Fiscal Year	13,833
5th Fiscal Year	2,556
Thereafter	0
Total	$ 74,271

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00830085%
Employer's proportionate share at MD	0.00706841%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,271,027
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,323,962**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,186,935
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	601,744

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	231,322
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,211)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(51,770)
Employer's Total Pension Expense/(Income)	**$**	**169,341**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 64,746	$ 5,250
Changes of assumptions	$ 117,613	$ 877
Net difference between projected and actual earnings on investments	$ 23,797	$ 0
Changes in proportionate share	$ 220,693	$ 373,996
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,926	$ 134,620
Total (prior to post-MD contributions)	$ 437,775	$ 514,743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (76,968)

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)
1st Fiscal Year	$ (52,686)
2nd Fiscal Year	(132,022)
3rd Fiscal Year	90,243
4th Fiscal Year	26,885
5th Fiscal Year	(9,387)
Thereafter	0
Total	$ (76,968)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00218847%
Employer's proportionate share at MD		0.00166579%
Employer's proportionate share of system NPL/(A) at prior MD	$	335,099
Employer's proportionate share of system NPL/(A) at MD	**$**	**312,014**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	515,388
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	141,811
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	54,515
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,118
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(37,143)
Employer's Total Pension Expense/(Income)	**$**	**28,490**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,258	$ 1,237
Changes of assumptions	$ 27,717	$ 207
Net difference between projected and actual earnings on investments	$ 5,608	$ 0
Changes in proportionate share	$ 71,964	$ 66,349
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 99,621
Total (prior to post-MD contributions)	$ 120,547	$ 167,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (46,867)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,300)
2nd Fiscal Year	(23,718)
3rd Fiscal Year	6,562
4th Fiscal Year	(14,303)
5th Fiscal Year	(7,107)
Thereafter	0
Total	$ (46,867)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00530486%
Employer's proportionate share at MD		0.00627984%
Employer's proportionate share of system NPL/(A) at prior MD	$	812,281
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,176,257**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,942,955
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	534,612

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	205,515
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	45,767
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,243)
Employer's Total Pension Expense/(Income)	**$**	**226,039**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 57,523	$ 4,664
Changes of assumptions	$ 104,492	$ 779
Net difference between projected and actual earnings on investments	$ 21,142	$ 0
Changes in proportionate share	$ 190,825	$ 28,252
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,113	$ 77,898
Total (prior to post-MD contributions)	$ 376,095	$ 111,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 264,502

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)
1st Fiscal Year	$ 45,328
2nd Fiscal Year	(10,601)
3rd Fiscal Year	148,158
4th Fiscal Year	69,283
5th Fiscal Year	12,334
Thereafter	0
Total	$ 264,502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	241
Employer's Total Pension Expense/(Income)	**$**	**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	$ 941	$ 0
Total (prior to post-MD contributions)	$ 941	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 241
2nd Fiscal Year	241
3rd Fiscal Year	241
4th Fiscal Year	174
5th Fiscal Year	44
Thereafter	0
Total	$ 941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00911385%
Employer's proportionate share at MD		0.00905433%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,395,513
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,695,938**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,801,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	770,808
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	296,314
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	33,281
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,433
Employer's Total Pension Expense/(Income)	**$**	**342,028**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,937	$ 6,725
Changes of assumptions	$ 150,657	$ 1,123
Net difference between projected and actual earnings on investments	$ 30,483	$ 0
Changes in proportionate share	$ 192,989	$ 15,139
Differences between employer contributions and employer's proportionate share of system contributions	$ 82,126	$ 80,410
Total (prior to post-MD contributions)	$ 539,192	$ 103,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 435,795

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)
1st Fiscal Year	$ 116,535
2nd Fiscal Year	18,045
3rd Fiscal Year	213,871
4th Fiscal Year	79,943
5th Fiscal Year	7,401
Thereafter	0
Total	$ 435,795

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01157800%
Employer's proportionate share at MD		0.01239428%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,772,824
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,321,534**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,834,737
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,055,143
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	405,618
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	91,249
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(75,745)
Employer's Total Pension Expense/(Income)	**$**	**421,122**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 113,530	$ 9,205
Changes of assumptions	$ 206,231	$ 1,538
Net difference between projected and actual earnings on investments	$ 41,727	$ 0
Changes in proportionate share	$ 322,049	$ 41,290
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 234,037
Total (prior to post-MD contributions)	$ 683,537	$ 286,070
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 397,467

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 59,027
2nd Fiscal Year	(29,986)
3rd Fiscal Year	265,210
4th Fiscal Year	94,394
5th Fiscal Year	8,824
Thereafter	0
Total	$ 397,467

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00581225%
Employer's proportionate share at MD		0.00802953%
Employer's proportionate share of system NPL/(A) at prior MD	$	889,972
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,503,986**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,484,302
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	683,566
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	262,776
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	90,026
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(48,294)
Employer's Total Pension Expense/(Income)	**$**	**304,508**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 73,550	$ 5,963
Changes of assumptions	$ 133,605	$ 996
Net difference between projected and actual earnings on investments	$ 27,033	$ 0
Changes in proportionate share	$ 321,203	$ 13,105
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 109,218
Total (prior to post-MD contributions)	$ 555,391	$ 129,282
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 426,109

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 81,123
2nd Fiscal Year	14,710
3rd Fiscal Year	202,367
4th Fiscal Year	102,200
5th Fiscal Year	25,707
Thereafter	0
Total	$ 426,109

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02892503%
Employer's proportionate share at MD	0.02738032%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,429,002
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,128,522**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,471,352
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,330,927

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	896,054
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,017
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(104,135)
Employer's Total Pension Expense/(Income)	**$**	**806,936**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 250,800	$ 20,335
Changes of assumptions	$ 455,588	$ 3,397
Net difference between projected and actual earnings on investments	$ 92,181	$ 0
Changes in proportionate share	$ 371,249	$ 278,605
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,307	$ 394,025
Total (prior to post-MD contributions)	$ 1,192,125	$ 696,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 495,763

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 33,963
2nd Fiscal Year	(158,782)
3rd Fiscal Year	498,038
4th Fiscal Year	131,482
5th Fiscal Year	(8,939)
Thereafter	0
Total	$ 495,763

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00135559%
Employer's proportionate share at MD		0.00173174%
Employer's proportionate share of system NPL/(A) at prior MD	$	207,568
Employer's proportionate share of system NPL/(A) at MD	**$**	**324,367**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	535,793
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	147,426
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	56,673
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,549
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,422)
Employer's Total Pension Expense/(Income)	**$**	**61,800**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,863	$ 1,286
Changes of assumptions	$ 28,815	$ 215
Net difference between projected and actual earnings on investments	$ 5,830	$ 0
Changes in proportionate share	$ 93,913	$ 38,048
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,361	$ 22,734
Total (prior to post-MD contributions)	$ 145,782	$ 62,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 83,499

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)
1st Fiscal Year	$ 10,619
2nd Fiscal Year	7,287
3rd Fiscal Year	43,554
4th Fiscal Year	17,553
5th Fiscal Year	4,485
Thereafter	0
Total	$ 83,499

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00743990%
Employer's proportionate share at MD		0.00926018%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,139,198
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,734,495**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,865,060
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	788,333
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	303,051
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	113,861
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(45,984)
Employer's Total Pension Expense/(Income)	**$**	**370,928**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 84,822	$ 6,877
Changes of assumptions	$ 154,082	$ 1,149
Net difference between projected and actual earnings on investments	$ 31,176	$ 0
Changes in proportionate share	$ 370,386	$ 16,851
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 122,470
Total (prior to post-MD contributions)	$ 640,466	$ 147,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 493,119

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 126,168
2nd Fiscal Year	24,230
3rd Fiscal Year	219,509
4th Fiscal Year	99,861
5th Fiscal Year	23,351
Thereafter	0
Total	$ 493,119

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06304000%
Employer's proportionate share at MD	0.06748347%

Employer's proportionate share of system NPL/(A) at prior MD	$	9,652,689
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,640,117**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,879,093
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,744,967

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,208,478
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	402,074
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(149,648)
Employer's Total Pension Expense/(Income)	**$**	**2,460,904**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 618,140	$ 50,119
Changes of assumptions	$ 1,122,873	$ 8,372
Net difference between projected and actual earnings on investments	$ 227,195	$ 0
Changes in proportionate share	$ 1,220,100	$ 104,295
Differences between employer contributions and employer's proportionate share of system contributions	$ 73,664	$ 673,172
Total (prior to post-MD contributions)	$ 3,261,972	$ 835,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,426,014

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)
1st Fiscal Year	$ 498,472
2nd Fiscal Year	(88,784)
3rd Fiscal Year	1,413,625
4th Fiscal Year	521,699
5th Fiscal Year	81,002
Thereafter	0
Total	$ 2,426,014

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00944952%
Employer's proportionate share at MD		0.00684349%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,446,911
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,281,833**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,117,346
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	582,596
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	223,962
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(115,014)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(59,490)
Employer's Total Pension Expense/(Income)	**$**	**49,458**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 62,686	$ 5,083
Changes of assumptions	$ 113,870	$ 849
Net difference between projected and actual earnings on investments	$ 23,040	$ 0
Changes in proportionate share	$ 94,289	$ 474,105
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,400	$ 169,035
Total (prior to post-MD contributions)	$ 312,285	$ 649,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (336,787)

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)
1st Fiscal Year	$ (141,002)
2nd Fiscal Year	(173,900)
3rd Fiscal Year	31,729
4th Fiscal Year	(29,238)
5th Fiscal Year	(24,375)
Thereafter	0
Total	$ (336,787)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00574914%
Employer's proportionate share at MD		0.00929324%
Employer's proportionate share of system NPL/(A) at prior MD	$	880,309
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,740,688**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,875,288
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	791,147
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	304,133
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	25,846
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(64,231)
Employer's Total Pension Expense/(Income)	**$**	**265,748**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 85,125	$ 6,902
Changes of assumptions	$ 154,632	$ 1,153
Net difference between projected and actual earnings on investments	$ 31,287	$ 0
Changes in proportionate share	$ 434,911	$ 226,402
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 181,597
Total (prior to post-MD contributions)	$ 705,955	$ 416,054
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 289,901

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)
1st Fiscal Year	$ 3,717
2nd Fiscal Year	(64,160)
3rd Fiscal Year	195,709
4th Fiscal Year	119,093
5th Fiscal Year	35,541
Thereafter	0
Total	$ 289,901

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00319689%
Employer's proportionate share at MD		0.00285857%
Employer's proportionate share of system NPL/(A) at prior MD	$	489,508
Employer's proportionate share of system NPL/(A) at MD	**$**	**535,430**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	884,429
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	243,354
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	93,550
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	62,464
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(46,306)
Employer's Total Pension Expense/(Income)	**$**	**109,708**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,184	$ 2,123
Changes of assumptions	$ 47,564	$ 355
Net difference between projected and actual earnings on investments	$ 9,624	$ 0
Changes in proportionate share	$ 198,052	$ 44,908
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 149,005
Total (prior to post-MD contributions)	$ 281,424	$ 196,391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 85,033

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)
1st Fiscal Year	$ 38,048
2nd Fiscal Year	(9,447)
3rd Fiscal Year	53,230
4th Fiscal Year	9,757
5th Fiscal Year	(6,554)
Thereafter	0
Total	$ 85,033

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00117576%
Employer's proportionate share at MD		0.00134942%
Employer's proportionate share of system NPL/(A) at prior MD	$	180,032
Employer's proportionate share of system NPL/(A) at MD	**$**	**252,756**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	417,505
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	114,878

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	44,161
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,398
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,001)
Employer's Total Pension Expense/(Income)	**$**	**35,558**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,361	$ 1,002
Changes of assumptions	$ 22,453	$ 167
Net difference between projected and actual earnings on investments	$ 4,543	$ 0
Changes in proportionate share	$ 34,502	$ 19,552
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 22,394
Total (prior to post-MD contributions)	$ 73,859	$ 43,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 30,744

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)
1st Fiscal Year	$ (2,526)
2nd Fiscal Year	(9,900)
3rd Fiscal Year	28,021
4th Fiscal Year	13,014
5th Fiscal Year	2,135
Thereafter	0
Total	$ 30,744

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00324180%
Employer's proportionate share at MD		0.00309962%
Employer's proportionate share of system NPL/(A) at prior MD	$	496,385
Employer's proportionate share of system NPL/(A) at MD	**$**	**580,580**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	959,009
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	263,875
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	101,439
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,419
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,030)
Employer's Total Pension Expense/(Income)	**$**	**106,828**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,392	$ 2,302
Changes of assumptions	$ 51,575	$ 385
Net difference between projected and actual earnings on investments	$ 10,435	$ 0
Changes in proportionate share	$ 61,744	$ 18,035
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,272	$ 43,735
Total (prior to post-MD contributions)	$ 155,418	$ 64,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 90,961

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 23,936
2nd Fiscal Year	(6,524)
3rd Fiscal Year	58,067
4th Fiscal Year	15,325
5th Fiscal Year	157
Thereafter	0
Total	$ 90,961

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01492067%
Employer's proportionate share at MD	0.01382395%

Employer's proportionate share of system NPL/(A) at prior MD	$ 2,284,654
Employer's proportionate share of system NPL/(A) at MD	**$ 2,589,321**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 4,277,070
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,176,853

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 452,406
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (432,079)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (130,100)
Employer's Total Pension Expense/(Income)	**$ (109,773)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 126,626	$ 10,267
Changes of assumptions	$ 230,020	$ 1,715
Net difference between projected and actual earnings on investments	$ 46,541	$ 0
Changes in proportionate share	$ 177,760	$ 586,687
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,227	$ 341,868
Total (prior to post-MD contributions)	$ 594,174	$ 940,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (346,363)

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)
1st Fiscal Year	$ (348,508)
2nd Fiscal Year	(226,419)
3rd Fiscal Year	204,400
4th Fiscal Year	38,011
5th Fiscal Year	(13,848)
Thereafter	0
Total	$ (346,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00069946%
Employer's proportionate share at MD		0.00137459%
Employer's proportionate share of system NPL/(A) at prior MD	$	107,101
Employer's proportionate share of system NPL/(A) at MD	**$**	**257,470**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	425,292
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	117,021
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	44,985
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,364
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,172)
Employer's Total Pension Expense/(Income)	**$**	**59,177**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,591	$ 1,021
Changes of assumptions	$ 22,872	$ 171
Net difference between projected and actual earnings on investments	$ 4,628	$ 0
Changes in proportionate share	$ 132,940	$ 82,717
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,238	$ 12,468
Total (prior to post-MD contributions)	$ 174,269	$ 96,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 77,892

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)
1st Fiscal Year	$ 14,843
2nd Fiscal Year	5,847
3rd Fiscal Year	31,311
4th Fiscal Year	17,736
5th Fiscal Year	8,156
Thereafter	0
Total	$ 77,892

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00025692%
Employer's proportionate share at MD		0.00012604%
Employer's proportionate share of system NPL/(A) at prior MD	$	39,340
Employer's proportionate share of system NPL/(A) at MD	**$**	**23,608**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	38,996
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,730
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,125
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,777
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(590)
Employer's Total Pension Expense/(Income)	**$**	**5,312**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,155	$ 94
Changes of assumptions	$ 2,097	$ 16
Net difference between projected and actual earnings on investments	$ 424	$ 0
Changes in proportionate share	$ 5,721	$ 17,641
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,049	$ 2,875
Total (prior to post-MD contributions)	$ 12,446	$ 20,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,180)

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)
1st Fiscal Year	$ (934)
2nd Fiscal Year	(3,740)
3rd Fiscal Year	(488)
4th Fiscal Year	(1,898)
5th Fiscal Year	(1,119)
Thereafter	0
Total	$ (8,180)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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	$ 3,049	$ 0
Total (prior to post-MD contributions)	$ 3,049	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,049

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,686
2nd Fiscal Year	973
3rd Fiscal Year	390
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 3,049

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00658950%
Employer's proportionate share at MD		0.00706238%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,008,985
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,322,832**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,185,070
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	601,231
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	231,125
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(55,834)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(89,092)
Employer's Total Pension Expense/(Income)	**$**	**86,199**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 64,691	$ 5,245
Changes of assumptions	$ 117,513	$ 876
Net difference between projected and actual earnings on investments	$ 23,777	$ 0
Changes in proportionate share	$ 246,780	$ 221,430
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 233,662
Total (prior to post-MD contributions)	$ 452,761	$ 461,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,452)

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)
1st Fiscal Year	$ (77,213)
2nd Fiscal Year	(108,966)
3rd Fiscal Year	121,587
4th Fiscal Year	54,524
5th Fiscal Year	1,615
Thereafter	0
Total	$ (8,452)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00185695%
Employer's proportionate share at MD		0.00127099%
Employer's proportionate share of system NPL/(A) at prior MD	$	284,336
Employer's proportionate share of system NPL/(A) at MD	**$**	**238,065**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	393,239
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	108,201
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	41,595
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	34,311
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,430)
Employer's Total Pension Expense/(Income)	**$**	**72,476**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,642	$ 944
Changes of assumptions	$ 21,148	$ 158
Net difference between projected and actual earnings on investments	$ 4,279	$ 0
Changes in proportionate share	$ 155,614	$ 81,145
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,487	$ 35,210
Total (prior to post-MD contributions)	$ 206,170	$ 117,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 88,713

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)
1st Fiscal Year	$ 32,598
2nd Fiscal Year	11,211
3rd Fiscal Year	39,856
4th Fiscal Year	9,942
5th Fiscal Year	(4,892)
Thereafter	0
Total	$ 88,713

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00463936%
Employer's proportionate share at MD		0.00469423%
Employer's proportionate share of system NPL/(A) at prior MD	$	710,379
Employer's proportionate share of system NPL/(A) at MD	**$**	**879,261**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,452,374
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	399,627
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	153,624
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,477
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(39,563)
Employer's Total Pension Expense/(Income)	**$**	**118,538**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 42,999	$ 3,486
Changes of assumptions	$ 78,108	$ 582
Net difference between projected and actual earnings on investments	$ 15,804	$ 0
Changes in proportionate share	$ 51,883	$ 26,611
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 134,395
Total (prior to post-MD contributions)	$ 188,794	$ 165,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 23,720

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)
1st Fiscal Year	$ (14,825)
2nd Fiscal Year	(48,478)
3rd Fiscal Year	72,716
4th Fiscal Year	17,327
5th Fiscal Year	(3,021)
Thereafter	0
Total	$ 23,720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,554)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,540
Employer's Total Pension Expense/(Income)	**$**	**2,986**

	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	$ 374
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,465	$ 0
Total (prior to post-MD contributions)	$ 19,465	$ 374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,091

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,197
2nd Fiscal Year	4,423
3rd Fiscal Year	4,363
4th Fiscal Year	4,363
5th Fiscal Year	1,745
Thereafter	0
Total	$ 19,091

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02992831%
Employer's proportionate share at MD	0.03318192%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,582,625
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,215,201**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,266,342
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,824,826

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,085,919
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	60,251
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(139,536)
Employer's Total Pension Expense/(Income)	**$**	**1,006,634**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 303,942	$ 24,644
Changes of assumptions	$ 552,122	$ 4,117
Net difference between projected and actual earnings on investments	$ 111,713	$ 0
Changes in proportionate share	$ 1,062,234	$ 308,381
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,544	$ 408,331
Total (prior to post-MD contributions)	$ 2,032,555	$ 745,473
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,287,082

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)
1st Fiscal Year	$ 128,276
2nd Fiscal Year	8,037
3rd Fiscal Year	795,211
4th Fiscal Year	309,187
5th Fiscal Year	46,371
Thereafter	0
Total	$ 1,287,082

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03029470%
Employer's proportionate share at MD	0.03452770%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,638,726
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,467,275**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,682,721
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,939,394

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,129,961
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	377,174
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(229,747)
Employer's Total Pension Expense/(Income)	**$**	**1,277,388**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 316,269	$ 25,643
Changes of assumptions	$ 574,514	$ 4,284
Net difference between projected and actual earnings on investments	$ 116,243	$ 0
Changes in proportionate share	$ 1,001,129	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 616,392
Total (prior to post-MD contributions)	$ 2,008,155	$ 646,319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,361,836

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)
1st Fiscal Year	$ 293,467
2nd Fiscal Year	(42,744)
3rd Fiscal Year	751,296
4th Fiscal Year	308,242
5th Fiscal Year	51,577
Thereafter	0
Total	$ 1,361,836

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00341320%
Employer's proportionate share at MD		0.00335627%
Employer's proportionate share of system NPL/(A) at prior MD	$	522,629
Employer's proportionate share of system NPL/(A) at MD	**$**	**628,652**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,038,415
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	285,724
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	109,838
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	33,324
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(51,189)
Employer's Total Pension Expense/(Income)	**$**	**91,973**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,743	$ 2,493
Changes of assumptions	$ 55,846	$ 416
Net difference between projected and actual earnings on investments	$ 11,299	$ 0
Changes in proportionate share	$ 27,362	$ 27,014
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 131,984
Total (prior to post-MD contributions)	$ 125,250	$ 161,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (36,657)

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)
1st Fiscal Year	$ (27,601)
2nd Fiscal Year	(49,244)
3rd Fiscal Year	37,687
4th Fiscal Year	4,406
5th Fiscal Year	(1,905)
Thereafter	0
Total	$ (36,657)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00802188%
Employer's proportionate share at MD		0.00812158%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,228,311
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,521,228**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,512,782
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	691,402
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	265,789
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,915
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(44,095)
Employer's Total Pension Expense/(Income)	**$**	**228,609**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 74,393	$ 6,032
Changes of assumptions	$ 135,137	$ 1,008
Net difference between projected and actual earnings on investments	$ 27,343	$ 0
Changes in proportionate share	$ 51,781	$ 24,285
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,656	$ 108,830
Total (prior to post-MD contributions)	$ 294,310	$ 140,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 154,155

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)
1st Fiscal Year	$ 13,658
2nd Fiscal Year	(58,541)
3rd Fiscal Year	142,298
4th Fiscal Year	51,290
5th Fiscal Year	5,449
Thereafter	0
Total	$ 154,155

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00498870%
Employer's proportionate share at MD		0.00566501%
Employer's proportionate share of system NPL/(A) at prior MD	$	763,870
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,061,095**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,752,730
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	482,271
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	185,394
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,779
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,025)
Employer's Total Pension Expense/(Income)	**$**	**198,148**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 51,891	$ 4,207
Changes of assumptions	$ 94,261	$ 703
Net difference between projected and actual earnings on investments	$ 19,072	$ 0
Changes in proportionate share	$ 312,206	$ 184,554
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,363	$ 42,293
Total (prior to post-MD contributions)	$ 494,793	$ 231,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 263,036

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)
1st Fiscal Year	$ 38,541
2nd Fiscal Year	(21,181)
3rd Fiscal Year	153,498
4th Fiscal Year	82,544
5th Fiscal Year	9,635
Thereafter	0
Total	$ 263,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00943046%
Employer's proportionate share at MD		0.00989249%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,443,993
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,852,931**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,060,694
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	842,162
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	323,744
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	65,258
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(59,370)
Employer's Total Pension Expense/(Income)	**$**	**329,632**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 90,614	$ 7,347
Changes of assumptions	$ 164,603	$ 1,227
Net difference between projected and actual earnings on investments	$ 33,305	$ 0
Changes in proportionate share	$ 162,530	$ 31,011
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 149,530
Total (prior to post-MD contributions)	$ 451,052	$ 189,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 261,937

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)
1st Fiscal Year	$ 34,955
2nd Fiscal Year	(36,973)
3rd Fiscal Year	190,793
4th Fiscal Year	64,410
5th Fiscal Year	8,752
Thereafter	0
Total	$ 261,937

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01340678%
Employer's proportionate share at MD		0.01655462%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,052,847
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,100,794**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,121,928
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,409,319

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	541,770
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	200,608
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(53,268)
Employer's Total Pension Expense/(Income)	**$**	**689,110**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 151,638	$ 12,295
Changes of assumptions	$ 275,456	$ 2,054
Net difference between projected and actual earnings on investments	$ 55,734	$ 0
Changes in proportionate share	$ 723,118	$ 5,192
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 150,854
Total (prior to post-MD contributions)	$ 1,205,946	$ 170,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,035,551

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)
1st Fiscal Year	$ 253,824
2nd Fiscal Year	99,928
3rd Fiscal Year	442,909
4th Fiscal Year	197,453
5th Fiscal Year	41,438
Thereafter	0
Total	$ 1,035,551

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02622014%
Employer's proportionate share at MD		0.02856382%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,014,830
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,350,199**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,837,522
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,431,680
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	934,786
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	124,159
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(112,779)
Employer's Total Pension Expense/(Income)	**$**	**946,166**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 261,641	$ 21,214
Changes of assumptions	$ 475,280	$ 3,544
Net difference between projected and actual earnings on investments	$ 96,165	$ 0
Changes in proportionate share	$ 530,817	$ 22,811
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 340,912
Total (prior to post-MD contributions)	$ 1,363,903	$ 388,481
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 975,422

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)
1st Fiscal Year	$ 174,473
2nd Fiscal Year	(55,175)
3rd Fiscal Year	592,815
4th Fiscal Year	225,816
5th Fiscal Year	37,493
Thereafter	0
Total	$ 975,422

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00260726%
Employer's proportionate share at MD		0.00187429%
Employer's proportionate share of system NPL/(A) at prior MD	$	399,224
Employer's proportionate share of system NPL/(A) at MD	**$**	**351,067**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	579,897
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	159,561
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	61,338
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,516
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,372)
Employer's Total Pension Expense/(Income)	**$**	**52,482**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,168	$ 1,392
Changes of assumptions	$ 31,187	$ 233
Net difference between projected and actual earnings on investments	$ 6,310	$ 0
Changes in proportionate share	$ 76,807	$ 89,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 59,532
Total (prior to post-MD contributions)	$ 131,472	$ 150,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,396)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,735)
2nd Fiscal Year	(22,932)
3rd Fiscal Year	20,399
4th Fiscal Year	(6,851)
5th Fiscal Year	(8,276)
Thereafter	0
Total	$ (19,396)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00215585%
Employer's proportionate share at MD		0.00188050%
Employer's proportionate share of system NPL/(A) at prior MD	$	330,104
Employer's proportionate share of system NPL/(A) at MD	**$**	**352,231**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	581,819
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	160,090

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	61,542
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(16,983)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(494)
Employer's Total Pension Expense/(Income)	**$**	**44,065**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,225	$ 1,397
Changes of assumptions	$ 31,290	$ 233
Net difference between projected and actual earnings on investments	$ 6,331	$ 0
Changes in proportionate share	$ 130,604	$ 135,318
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,742	$ 27,030
Total (prior to post-MD contributions)	$ 200,192	$ 163,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,214

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,182)
2nd Fiscal Year	(17,961)
3rd Fiscal Year	48,714
4th Fiscal Year	20,062
5th Fiscal Year	(2,418)
Thereafter	0
Total	$ 36,214

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00442819%
Employer's proportionate share at MD		0.00499711%
Employer's proportionate share of system NPL/(A) at prior MD	$	678,045
Employer's proportionate share of system NPL/(A) at MD	**$**	**935,993**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,546,084
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	425,411
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	163,536
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	26,117
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(31,557)
Employer's Total Pension Expense/(Income)	**$**	**158,096**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 45,773	$ 3,711
Changes of assumptions	$ 83,148	$ 620
Net difference between projected and actual earnings on investments	$ 16,824	$ 0
Changes in proportionate share	$ 81,952	$ 19,819
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 73,999
Total (prior to post-MD contributions)	$ 227,697	$ 98,149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 129,548

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)
1st Fiscal Year	$ 6,286
2nd Fiscal Year	(28,603)
3rd Fiscal Year	100,304
4th Fiscal Year	43,493
5th Fiscal Year	8,067
Thereafter	0
Total	$ 129,548

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00574442%
Employer's proportionate share at MD		0.00584498%
Employer's proportionate share of system NPL/(A) at prior MD	$	879,586
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,094,805**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,808,411
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	497,592
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	191,284
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	31,316
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,792)
Employer's Total Pension Expense/(Income)	**$**	**212,808**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 53,539	$ 4,341
Changes of assumptions	$ 97,256	$ 725
Net difference between projected and actual earnings on investments	$ 19,678	$ 0
Changes in proportionate share	$ 50,425	$ 9,059
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,583	$ 51,864
Total (prior to post-MD contributions)	$ 245,481	$ 65,989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 179,492

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)
1st Fiscal Year	$ 28,893
2nd Fiscal Year	(20,933)
3rd Fiscal Year	120,128
4th Fiscal Year	45,604
5th Fiscal Year	5,801
Thereafter	0
Total	$ 179,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00627295%
Employer's proportionate share at MD		0.00536592%
Employer's proportionate share of system NPL/(A) at prior MD	$	960,515
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,005,074**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,660,192
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	456,809
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	175,606
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,513
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(68,705)
Employer's Total Pension Expense/(Income)	**$**	**109,414**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 49,151	$ 3,985
Changes of assumptions	$ 89,285	$ 666
Net difference between projected and actual earnings on investments	$ 18,065	$ 0
Changes in proportionate share	$ 156,006	$ 184,110
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 194,283
Total (prior to post-MD contributions)	$ 312,507	$ 383,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (70,537)

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)
1st Fiscal Year	$ (55,946)
2nd Fiscal Year	(77,292)
3rd Fiscal Year	72,959
4th Fiscal Year	3,092
5th Fiscal Year	(13,350)
Thereafter	0
Total	$ (70,537)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00366899%
Employer's proportionate share at MD		0.00305322%
Employer's proportionate share of system NPL/(A) at prior MD	$	561,796
Employer's proportionate share of system NPL/(A) at MD	**$**	**571,889**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	944,653
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	259,925
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	99,920
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	27,123
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,557)
Employer's Total Pension Expense/(Income)	**$**	**101,486**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 27,967	$ 2,268
Changes of assumptions	$ 50,803	$ 379
Net difference between projected and actual earnings on investments	$ 10,279	$ 0
Changes in proportionate share	$ 72,913	$ 90,512
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,446	$ 63,452
Total (prior to post-MD contributions)	$ 166,408	$ 156,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,797

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)
1st Fiscal Year	$ 9,778
2nd Fiscal Year	(26,574)
3rd Fiscal Year	34,576
4th Fiscal Year	(2,975)
5th Fiscal Year	(5,007)
Thereafter	0
Total	$ 9,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00206118%
Employer's proportionate share at MD		0.00165097%
Employer's proportionate share of system NPL/(A) at prior MD	$	315,608
Employer's proportionate share of system NPL/(A) at MD	**$**	**309,238**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	510,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	140,550
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	54,030
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,363
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,413
Employer's Total Pension Expense/(Income)	**$**	**57,806**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,123	$ 1,226
Changes of assumptions	$ 27,471	$ 205
Net difference between projected and actual earnings on investments	$ 5,558	$ 0
Changes in proportionate share	$ 76,050	$ 77,819
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,888	$ 24,686
Total (prior to post-MD contributions)	$ 155,090	$ 103,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 51,154

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,857
2nd Fiscal Year	6,489
3rd Fiscal Year	28,182
4th Fiscal Year	64
5th Fiscal Year	(1,437)
Thereafter	0
Total	$ 51,154

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00548351%
Employer's proportionate share at MD		0.00545049%
Employer's proportionate share of system NPL/(A) at prior MD	$	839,635
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,020,914**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,686,358
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	464,008
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	178,374
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,799
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(28,846)
Employer's Total Pension Expense/(Income)	**$**	**162,327**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 49,926	$ 4,048
Changes of assumptions	$ 90,692	$ 676
Net difference between projected and actual earnings on investments	$ 18,350	$ 0
Changes in proportionate share	$ 134,170	$ 71,735
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,044	$ 90,237
Total (prior to post-MD contributions)	$ 296,182	$ 166,696
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 129,486

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 28,350
2nd Fiscal Year	(37,325)
3rd Fiscal Year	100,000
4th Fiscal Year	37,194
5th Fiscal Year	1,268
Thereafter	0
Total	$ 129,486

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01178738%
Employer's proportionate share at MD		0.01172218%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,804,884
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,195,645**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,626,792
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	997,926
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	383,623
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	60,130
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(64,273)
Employer's Total Pension Expense/(Income)	**$**	**379,480**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 107,374	$ 8,706
Changes of assumptions	$ 195,048	$ 1,454
Net difference between projected and actual earnings on investments	$ 39,465	$ 0
Changes in proportionate share	$ 168,664	$ 31,864
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 180,438
Total (prior to post-MD contributions)	$ 510,551	$ 222,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 288,089

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 43,841
2nd Fiscal Year	(43,776)
3rd Fiscal Year	221,673
4th Fiscal Year	63,886
5th Fiscal Year	2,465
Thereafter	0
Total	$ 288,089

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00249525%
Employer's proportionate share at MD		0.00269498%
Employer's proportionate share of system NPL/(A) at prior MD	$	382,073
Employer's proportionate share of system NPL/(A) at MD	**$**	**504,788**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	833,815
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	229,428
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	88,196
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	14,194
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(31,055)
Employer's Total Pension Expense/(Income)	**$**	**71,335**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,686	$ 2,002
Changes of assumptions	$ 44,842	$ 334
Net difference between projected and actual earnings on investments	$ 9,073	$ 0
Changes in proportionate share	$ 171,156	$ 54,220
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,803	$ 93,915
Total (prior to post-MD contributions)	$ 251,560	$ 150,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 101,089

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,134
2nd Fiscal Year	(6,206)
3rd Fiscal Year	72,292
4th Fiscal Year	29,756
5th Fiscal Year	113
Thereafter	0
Total	$ 101,089

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01094274%
Employer's proportionate share at MD		0.01216767%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,675,553
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,279,088**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,764,624
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,035,852
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	398,202
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	88,988
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(41,252)
Employer's Total Pension Expense/(Income)	**$**	**445,938**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,454	$ 9,037
Changes of assumptions	$ 202,461	$ 1,510
Net difference between projected and actual earnings on investments	$ 40,965	$ 0
Changes in proportionate share	$ 279,767	$ 29,551
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,279	$ 126,708
Total (prior to post-MD contributions)	$ 644,926	$ 166,806
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 478,120

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 77,225
2nd Fiscal Year	(15,677)
3rd Fiscal Year	279,778
4th Fiscal Year	117,865
5th Fiscal Year	18,929
Thereafter	0
Total	$ 478,120

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03346293%
Employer's proportionate share at MD	0.03479186%

Employer's proportionate share of system NPL/(A) at prior MD	$	5,123,846
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,516,754**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,764,451
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,961,882

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,138,606
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	446,747
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(252,962)
Employer's Total Pension Expense/(Income)	**$**	**1,332,391**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 318,689	$ 25,840
Changes of assumptions	$ 578,910	$ 4,316
Net difference between projected and actual earnings on investments	$ 117,133	$ 0
Changes in proportionate share	$ 1,219,314	$ 50,534
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 704,458
Total (prior to post-MD contributions)	$ 2,234,046	$ 785,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,448,898

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)
1st Fiscal Year	$ 337,319
2nd Fiscal Year	65,360
3rd Fiscal Year	782,269
4th Fiscal Year	244,549
5th Fiscal Year	19,402
Thereafter	0
Total	$ 1,448,898

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03007337%
Employer's proportionate share at MD		0.03052548%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,604,836
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,717,632**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,444,451
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,598,679
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	998,983
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,404)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(110,400)
Employer's Total Pension Expense/(Income)	**$**	**884,179**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 279,610	$ 22,671
Changes of assumptions	$ 507,921	$ 3,787
Net difference between projected and actual earnings on investments	$ 102,769	$ 0
Changes in proportionate share	$ 231,641	$ 232,533
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,497	$ 382,730
Total (prior to post-MD contributions)	$ 1,130,438	$ 641,721
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 488,717

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 58,688
2nd Fiscal Year	(266,402)
3rd Fiscal Year	498,618
4th Fiscal Year	180,438
5th Fiscal Year	17,374
Thereafter	0
Total	$ 488,717

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09811370%
Employer's proportionate share at MD	0.09159009%
Employer's proportionate share of system NPL/(A) at prior MD	$ 15,023,176
Employer's proportionate share of system NPL/(A) at MD	**$ 17,155,452**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 28,337,577
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,797,199

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,997,397
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (74,755)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 484,334
Employer's Total Pension Expense/(Income)	**$ 3,406,976**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 838,954	$ 68,023
Changes of assumptions	$ 1,523,989	$ 11,363
Net difference between projected and actual earnings on investments	$ 308,354	$ 0
Changes in proportionate share	$ 894,875	$ 1,248,694
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,166,143	$ 1,205,199
Total (prior to post-MD contributions)	$ 4,732,315	$ 2,533,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,199,036

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)
1st Fiscal Year	$ 751,000
2nd Fiscal Year	(417,913)
3rd Fiscal Year	1,522,425
4th Fiscal Year	364,927
5th Fiscal Year	(21,403)
Thereafter	0
Total	$ 2,199,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00457007%
Employer's proportionate share at MD		0.00662293%
Employer's proportionate share of system NPL/(A) at prior MD	$	699,769
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,240,520**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,049,106
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	563,820
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	216,743
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	81,536
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,329)
Employer's Total Pension Expense/(Income)	**$**	**275,950**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 60,665	$ 4,919
Changes of assumptions	$ 110,200	$ 822
Net difference between projected and actual earnings on investments	$ 22,297	$ 0
Changes in proportionate share	$ 391,291	$ 77,288
Differences between employer contributions and employer's proportionate share of system contributions	$ 91	$ 55,223
Total (prior to post-MD contributions)	$ 584,544	$ 138,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 446,292

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 92,032
2nd Fiscal Year	21,264
3rd Fiscal Year	194,805
4th Fiscal Year	112,424
5th Fiscal Year	25,768
Thereafter	0
Total	$ 446,292

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,530
Employer's Total Pension Expense/(Income)	**$**	**7,530**

	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	$ 10,950	$ 0
Total (prior to post-MD contributions)	$ 10,950	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,950

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,530
2nd Fiscal Year	2,523
3rd Fiscal Year	374
4th Fiscal Year	374
5th Fiscal Year	149
Thereafter	0
Total	$ 10,950

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00254117%
Employer's proportionate share at MD		0.00398272%
Employer's proportionate share of system NPL/(A) at prior MD	$	389,104
Employer's proportionate share of system NPL/(A) at MD	**$**	**745,991**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,232,236
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	339,055
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	130,339
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	47,620
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(67,628)
Employer's Total Pension Expense/(Income)	**$**	**110,331**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 36,481	$ 2,958
Changes of assumptions	$ 66,269	$ 494
Net difference between projected and actual earnings on investments	$ 13,409	$ 0
Changes in proportionate share	$ 215,096	$ 41,007
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 183,988
Total (prior to post-MD contributions)	$ 331,255	$ 228,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 102,808

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)
1st Fiscal Year	$ (2,844)
2nd Fiscal Year	(22,113)
3rd Fiscal Year	78,874
4th Fiscal Year	38,033
5th Fiscal Year	10,858
Thereafter	0
Total	$ 102,808

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00156292%
Employer's proportionate share at MD		0.00114294%
Employer's proportionate share of system NPL/(A) at prior MD	$	239,314
Employer's proportionate share of system NPL/(A) at MD	**$**	**214,081**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	353,621
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	97,300

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	37,404
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(26,138)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,110)
Employer's Total Pension Expense/(Income)	**$**	**(7,844)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,469	$ 849
Changes of assumptions	$ 19,018	$ 142
Net difference between projected and actual earnings on investments	$ 3,848	$ 0
Changes in proportionate share	$ 56,561	$ 79,704
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 56,043
Total (prior to post-MD contributions)	$ 89,896	$ 136,738
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (46,842)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,742)
2nd Fiscal Year	(23,884)
3rd Fiscal Year	11,287
4th Fiscal Year	(3,975)
5th Fiscal Year	(5,528)
Thereafter	0
Total	$ (46,842)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00507583%
Employer's proportionate share at MD		0.00495820%
Employer's proportionate share of system NPL/(A) at prior MD	$	777,211
Employer's proportionate share of system NPL/(A) at MD	**$**	**928,705**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,534,046
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	422,099
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	162,263
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(55,332)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	60,944
Employer's Total Pension Expense/(Income)	**$**	**167,875**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 45,417	$ 3,682
Changes of assumptions	$ 82,501	$ 615
Net difference between projected and actual earnings on investments	$ 16,693	$ 0
Changes in proportionate share	$ 1,454	$ 144,445
Differences between employer contributions and employer's proportionate share of system contributions	$ 201,091	$ 50,162
Total (prior to post-MD contributions)	$ 347,156	$ 198,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 148,252

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)
1st Fiscal Year	$ 25,370
2nd Fiscal Year	(10,205)
3rd Fiscal Year	98,722
4th Fiscal Year	30,993
5th Fiscal Year	3,370
Thereafter	0
Total	$ 148,252

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00057361%
Employer's proportionate share at MD		0.00032838%
Employer's proportionate share of system NPL/(A) at prior MD	$	87,831
Employer's proportionate share of system NPL/(A) at MD	**$**	**61,508**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	101,599
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	27,955
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	10,747
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,654)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,450)
Employer's Total Pension Expense/(Income)	**$**	**(357)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,008	$ 244
Changes of assumptions	$ 5,464	$ 41
Net difference between projected and actual earnings on investments	$ 1,106	$ 0
Changes in proportionate share	$ 13,525	$ 35,545
Differences between employer contributions and employer's proportionate share of system contributions	$ 123	$ 16,702
Total (prior to post-MD contributions)	$ 23,226	$ 52,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (29,306)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,444)
2nd Fiscal Year	(9,424)
3rd Fiscal Year	(1,480)
4th Fiscal Year	(6,007)
5th Fiscal Year	(2,950)
Thereafter	0
Total	$ (29,306)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00049335%
Employer's proportionate share at MD		0.00103730%
Employer's proportionate share of system NPL/(A) at prior MD	$	75,542
Employer's proportionate share of system NPL/(A) at MD	**$**	**194,293**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	320,936
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	88,307
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	33,947
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(808)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,418
Employer's Total Pension Expense/(Income)	**$**	**37,557**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,502	$ 770
Changes of assumptions	$ 17,260	$ 129
Net difference between projected and actual earnings on investments	$ 3,492	$ 0
Changes in proportionate share	$ 75,032	$ 40,511
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,524	$ 1,055
Total (prior to post-MD contributions)	$ 118,810	$ 42,465
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 76,345

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,832
2nd Fiscal Year	8,562
3rd Fiscal Year	33,690
4th Fiscal Year	19,804
5th Fiscal Year	6,457
Thereafter	0
Total	$ 76,345

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00079957%
Employer's proportionate share at MD		0.00078087%
Employer's proportionate share of system NPL/(A) at prior MD	$	122,430
Employer's proportionate share of system NPL/(A) at MD	**$**	**146,262**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	241,598
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	66,477
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	25,555
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,774)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,886)
Employer's Total Pension Expense/(Income)	**$**	**7,895**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,153	$ 580
Changes of assumptions	$ 12,993	$ 97
Net difference between projected and actual earnings on investments	$ 2,629	$ 0
Changes in proportionate share	$ 20,151	$ 34,734
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 34,179
Total (prior to post-MD contributions)	$ 42,926	$ 69,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,664)

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)
1st Fiscal Year	$ (9,880)
2nd Fiscal Year	(15,864)
3rd Fiscal Year	1,803
4th Fiscal Year	(2,520)
5th Fiscal Year	(203)
Thereafter	0
Total	$ (26,664)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00889090%
Employer's proportionate share at MD		0.01033694%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,361,375
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,936,180**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,198,204
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	879,999
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	338,289
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	48,741
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(87,981)
Employer's Total Pension Expense/(Income)	**$**	**299,049**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 94,685	$ 7,677
Changes of assumptions	$ 171,999	$ 1,282
Net difference between projected and actual earnings on investments	$ 34,801	$ 0
Changes in proportionate share	$ 205,678	$ 152,562
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 205,647
Total (prior to post-MD contributions)	$ 507,163	$ 367,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 139,995

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)
1st Fiscal Year	$ (12,180)
2nd Fiscal Year	(106,060)
3rd Fiscal Year	166,044
4th Fiscal Year	74,699
5th Fiscal Year	17,492
Thereafter	0
Total	$ 139,995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00558534%
Employer's proportionate share at MD		0.00588933%
Employer's proportionate share of system NPL/(A) at prior MD	$	855,228
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,103,112**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,822,133
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	501,367
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	192,735
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	37,824
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,135
Employer's Total Pension Expense/(Income)	**$**	**245,694**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 53,946	$ 4,374
Changes of assumptions	$ 97,994	$ 731
Net difference between projected and actual earnings on investments	$ 19,827	$ 0
Changes in proportionate share	$ 211,849	$ 66,255
Differences between employer contributions and employer's proportionate share of system contributions	$ 37,074	$ 58,150
Total (prior to post-MD contributions)	$ 420,690	$ 129,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 291,180

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)
1st Fiscal Year	$ 76,107
2nd Fiscal Year	2,482
3rd Fiscal Year	145,864
4th Fiscal Year	61,658
5th Fiscal Year	5,070
Thereafter	0
Total	$ 291,180

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00774837%
Employer's proportionate share at MD		0.00858480%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,186,431
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,607,992**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,656,100
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	730,837
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	280,948
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,513
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,495)
Employer's Total Pension Expense/(Income)	**$**	**283,966**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 78,636	$ 6,376
Changes of assumptions	$ 142,844	$ 1,065
Net difference between projected and actual earnings on investments	$ 28,902	$ 0
Changes in proportionate share	$ 135,383	$ 45,503
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,925	$ 66,433
Total (prior to post-MD contributions)	$ 406,690	$ 119,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 287,313

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 33,625
2nd Fiscal Year	(26,593)
3rd Fiscal Year	187,241
4th Fiscal Year	79,552
5th Fiscal Year	13,489
Thereafter	0
Total	$ 287,313

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00507136%
Employer's proportionate share at MD		0.00563292%
Employer's proportionate share of system NPL/(A) at prior MD	$	776,527
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,055,085**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,742,801
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	479,539
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	184,344
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	55,341
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(42,317)
Employer's Total Pension Expense/(Income)	**$**	**197,368**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 51,597	$ 4,184
Changes of assumptions	$ 93,727	$ 699
Net difference between projected and actual earnings on investments	$ 18,964	$ 0
Changes in proportionate share	$ 203,711	$ 3,494
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 125,836
Total (prior to post-MD contributions)	$ 367,999	$ 134,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 233,786

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)
1st Fiscal Year	$ 54,774
2nd Fiscal Year	634
3rd Fiscal Year	126,265
4th Fiscal Year	47,116
5th Fiscal Year	4,998
Thereafter	0
Total	$ 233,786

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00115815%
Employer's proportionate share at MD		0.00166207%
Employer's proportionate share of system NPL/(A) at prior MD	$	177,336
Employer's proportionate share of system NPL/(A) at MD	**$**	**311,317**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	514,237
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	141,494

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	54,393
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	38,123
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,301)
Employer's Total Pension Expense/(Income)	**$**	**78,215**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,224	$ 1,234
Changes of assumptions	$ 27,656	$ 206
Net difference between projected and actual earnings on investments	$ 5,596	$ 0
Changes in proportionate share	$ 109,630	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 8	$ 51,642
Total (prior to post-MD contributions)	$ 158,114	$ 53,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 105,032

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 28,077
2nd Fiscal Year	7,630
3rd Fiscal Year	44,291
4th Fiscal Year	20,921
5th Fiscal Year	4,111
Thereafter	0
Total	$ 105,032

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00136183%
Employer's proportionate share at MD		0.00143231%
Employer's proportionate share of system NPL/(A) at prior MD	$	208,523
Employer's proportionate share of system NPL/(A) at MD	**$**	**268,281**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	443,151
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	121,935
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	46,874
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,898
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(26,476)
Employer's Total Pension Expense/(Income)	**$**	**30,296**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,120	$ 1,064
Changes of assumptions	$ 23,833	$ 178
Net difference between projected and actual earnings on investments	$ 4,822	$ 0
Changes in proportionate share	$ 28,177	$ 29,777
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 66,642
Total (prior to post-MD contributions)	$ 69,952	$ 97,661
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,709)

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)
1st Fiscal Year	$ (12,341)
2nd Fiscal Year	(30,814)
3rd Fiscal Year	11,722
4th Fiscal Year	3,911
5th Fiscal Year	(187)
Thereafter	0
Total	$ (27,709)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00162689%
Employer's proportionate share at MD		0.00104890%
Employer's proportionate share of system NPL/(A) at prior MD	$	249,110
Employer's proportionate share of system NPL/(A) at MD	**$**	**196,466**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	324,525
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	89,294
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	34,327
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(14,634)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,944)
Employer's Total Pension Expense/(Income)	**$**	**9,749**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,608	$ 779
Changes of assumptions	$ 17,453	$ 130
Net difference between projected and actual earnings on investments	$ 3,531	$ 0
Changes in proportionate share	$ 6,636	$ 74,330
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,287	$ 29,305
Total (prior to post-MD contributions)	$ 39,515	$ 104,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (65,029)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,024)
2nd Fiscal Year	(26,769)
3rd Fiscal Year	(934)
4th Fiscal Year	(11,573)
5th Fiscal Year	(5,730)
Thereafter	0
Total	$ (65,029)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	816
Employer's Total Pension Expense/(Income)	**$**	**816**

	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	$ 2,507	$ 0
Total (prior to post-MD contributions)	$ 2,507	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,507

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 816
2nd Fiscal Year	571
3rd Fiscal Year	467
4th Fiscal Year	467
5th Fiscal Year	186
Thereafter	0
Total	$ 2,507

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00259043%
Employer's proportionate share at MD		0.00291832%
Employer's proportionate share of system NPL/(A) at prior MD	$	396,647
Employer's proportionate share of system NPL/(A) at MD	**$**	**546,621**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	902,916
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	248,441
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	95,506
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,615
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(17,426)
Employer's Total Pension Expense/(Income)	**$**	**91,695**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,731	$ 2,167
Changes of assumptions	$ 48,559	$ 362
Net difference between projected and actual earnings on investments	$ 9,825	$ 0
Changes in proportionate share	$ 58,491	$ 25,625
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,120	$ 39,270
Total (prior to post-MD contributions)	$ 146,726	$ 67,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 79,302

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)
1st Fiscal Year	$ 6,523
2nd Fiscal Year	(13,906)
3rd Fiscal Year	57,211
4th Fiscal Year	24,168
5th Fiscal Year	5,307
Thereafter	0
Total	$ 79,302

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00289081%
Employer's proportionate share at MD		0.00308268%
Employer's proportionate share of system NPL/(A) at prior MD	$	442,641
Employer's proportionate share of system NPL/(A) at MD	**$**	**577,407**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	953,768
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	262,433
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	100,884
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	26,362
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,126)
Employer's Total Pension Expense/(Income)	**$**	**116,120**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,237	$ 2,289
Changes of assumptions	$ 51,293	$ 382
Net difference between projected and actual earnings on investments	$ 10,378	$ 0
Changes in proportionate share	$ 67,233	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,010	$ 33,339
Total (prior to post-MD contributions)	$ 160,151	$ 36,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 124,141

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)
1st Fiscal Year	$ 26,682
2nd Fiscal Year	(1,203)
3rd Fiscal Year	68,382
4th Fiscal Year	26,432
5th Fiscal Year	3,847
Thereafter	0
Total	$ 124,141

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00307354%
Employer's proportionate share at MD		0.00363935%
Employer's proportionate share of system NPL/(A) at prior MD	$	470,621
Employer's proportionate share of system NPL/(A) at MD	**$**	**681,675**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,125,999
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	309,823
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	119,102
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,386
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,721)
Employer's Total Pension Expense/(Income)	**$**	**110,767**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,336	$ 2,703
Changes of assumptions	$ 60,556	$ 452
Net difference between projected and actual earnings on investments	$ 12,252	$ 0
Changes in proportionate share	$ 100,588	$ 31,415
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,260	$ 50,875
Total (prior to post-MD contributions)	$ 208,992	$ 85,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 123,547

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)
1st Fiscal Year	$ 7,393
2nd Fiscal Year	(7,917)
3rd Fiscal Year	82,956
4th Fiscal Year	34,876
5th Fiscal Year	6,241
Thereafter	0
Total	$ 123,547

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00486651%
Employer's proportionate share at MD		0.00544959%
Employer's proportionate share of system NPL/(A) at prior MD	$	745,160
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,020,746**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,686,080
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	463,932

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	178,344
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	51,587
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,100)
Employer's Total Pension Expense/(Income)	**$**	**217,831**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 49,918	$ 4,047
Changes of assumptions	$ 90,677	$ 676
Net difference between projected and actual earnings on investments	$ 18,347	$ 0
Changes in proportionate share	$ 164,673	$ 2,075
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,200	$ 46,851
Total (prior to post-MD contributions)	$ 331,815	$ 53,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 278,166

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 71,066
2nd Fiscal Year	15,480
3rd Fiscal Year	129,079
4th Fiscal Year	52,744
5th Fiscal Year	9,795
Thereafter	0
Total	$ 278,166

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00153317%
Employer's proportionate share at MD		0.00144826%
Employer's proportionate share of system NPL/(A) at prior MD	$	234,759
Employer's proportionate share of system NPL/(A) at MD	**$**	**271,269**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	448,085
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	123,293
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	47,396
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,264
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,079)
Employer's Total Pension Expense/(Income)	**$**	**37,581**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,266	$ 1,076
Changes of assumptions	$ 24,098	$ 180
Net difference between projected and actual earnings on investments	$ 4,876	$ 0
Changes in proportionate share	$ 3,311	$ 14,639
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 40,007
Total (prior to post-MD contributions)	$ 45,551	$ 55,902
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,351)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,393)
2nd Fiscal Year	(19,732)
3rd Fiscal Year	17,188
4th Fiscal Year	1,956
5th Fiscal Year	(1,370)
Thereafter	0
Total	$ (10,351)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02508316%
Employer's proportionate share at MD		0.02525405%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,840,735
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,730,257**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,813,494
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,149,914
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	826,469
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(48,811)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(125,398)
Employer's Total Pension Expense/(Income)	**$**	**652,260**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 231,324	$ 18,756
Changes of assumptions	$ 420,208	$ 3,133
Net difference between projected and actual earnings on investments	$ 85,022	$ 0
Changes in proportionate share	$ 275,845	$ 271,992
Differences between employer contributions and employer's proportionate share of system contributions	$ 36,798	$ 423,346
Total (prior to post-MD contributions)	$ 1,049,197	$ 717,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 331,970

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,489)
2nd Fiscal Year	(236,302)
3rd Fiscal Year	432,172
4th Fiscal Year	153,751
5th Fiscal Year	6,838
Thereafter	0
Total	$ 331,970

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00606283%
Employer's proportionate share at MD		0.00689505%
Employer's proportionate share of system NPL/(A) at prior MD	$	928,341
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,291,490**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,133,299
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	586,986
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	225,649
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	90,634
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,257)
Employer's Total Pension Expense/(Income)	**$**	**304,026**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 63,158	$ 5,121
Changes of assumptions	$ 114,728	$ 855
Net difference between projected and actual earnings on investments	$ 23,213	$ 0
Changes in proportionate share	$ 297,703	$ 7,597
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,733	$ 58,448
Total (prior to post-MD contributions)	$ 507,535	$ 72,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 435,514

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)
1st Fiscal Year	$ 105,251
2nd Fiscal Year	47,021
3rd Fiscal Year	191,421
4th Fiscal Year	79,103
5th Fiscal Year	12,717
Thereafter	0
Total	$ 435,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00038028%
Employer's proportionate share at MD		0.00046631%
Employer's proportionate share of system NPL/(A) at prior MD	$	58,228
Employer's proportionate share of system NPL/(A) at MD	**$**	**87,343**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	144,274
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	39,698
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	15,261
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,429
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,650)
Employer's Total Pension Expense/(Income)	**$**	**12,040**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,271	$ 346
Changes of assumptions	$ 7,759	$ 58
Net difference between projected and actual earnings on investments	$ 1,570	$ 0
Changes in proportionate share	$ 47,930	$ 51,428
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,454	$ 17,987
Total (prior to post-MD contributions)	$ 62,984	$ 69,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,835)

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)
1st Fiscal Year	$ (5,184)
2nd Fiscal Year	(15,249)
3rd Fiscal Year	6,484
4th Fiscal Year	6,505
5th Fiscal Year	609
Thereafter	0
Total	$ (6,835)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00531555%
Employer's proportionate share at MD		0.00456945%
Employer's proportionate share of system NPL/(A) at prior MD	$	813,917
Employer's proportionate share of system NPL/(A) at MD	**$**	**855,889**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,413,768
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	389,004
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	149,541
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,234)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,884)
Employer's Total Pension Expense/(Income)	**$**	**121,423**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 41,856	$ 3,394
Changes of assumptions	$ 76,032	$ 567
Net difference between projected and actual earnings on investments	$ 15,384	$ 0
Changes in proportionate share	$ 38,016	$ 105,559
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,825	$ 66,405
Total (prior to post-MD contributions)	$ 176,113	$ 175,925
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 188

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,831)
2nd Fiscal Year	(45,459)
3rd Fiscal Year	59,024
4th Fiscal Year	3,167
5th Fiscal Year	(5,713)
Thereafter	0
Total	$ 188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03750261%
Employer's proportionate share at MD		0.03603994%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,742,402
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,750,528**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,150,601
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,068,133
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,179,451
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	141,935
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(174,387)
Employer's Total Pension Expense/(Income)	**$**	**1,146,999**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 330,121	$ 26,766
Changes of assumptions	$ 599,677	$ 4,471
Net difference between projected and actual earnings on investments	$ 121,335	$ 0
Changes in proportionate share	$ 339,693	$ 179,022
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,159	$ 521,682
Total (prior to post-MD contributions)	$ 1,399,985	$ 731,941
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 668,044

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)
1st Fiscal Year	$ 105,050
2nd Fiscal Year	(225,149)
3rd Fiscal Year	614,965
4th Fiscal Year	171,641
5th Fiscal Year	1,536
Thereafter	0
Total	$ 668,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00637723%
Employer's proportionate share at MD		0.00740234%
Employer's proportionate share of system NPL/(A) at prior MD	$	976,482
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,386,509**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,290,252
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	630,172
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	242,251
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(14,760)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(38,555)
Employer's Total Pension Expense/(Income)	**$**	**188,936**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 67,805	$ 5,498
Changes of assumptions	$ 123,169	$ 918
Net difference between projected and actual earnings on investments	$ 24,921	$ 0
Changes in proportionate share	$ 130,101	$ 163,530
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,577	$ 96,486
Total (prior to post-MD contributions)	$ 349,573	$ 266,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 83,141

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)
1st Fiscal Year	$ (30,529)
2nd Fiscal Year	(85,442)
3rd Fiscal Year	124,534
4th Fiscal Year	61,142
5th Fiscal Year	13,436
Thereafter	0
Total	$ 83,141

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00102077%
Employer's proportionate share at MD		0.00075990%
Employer's proportionate share of system NPL/(A) at prior MD	$	156,300
Employer's proportionate share of system NPL/(A) at MD	**$**	**142,334**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	235,110
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	64,691
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,869
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,419)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,477)
Employer's Total Pension Expense/(Income)	**$**	**10,973**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,961	$ 564
Changes of assumptions	$ 12,644	$ 94
Net difference between projected and actual earnings on investments	$ 2,558	$ 0
Changes in proportionate share	$ 38,857	$ 64,686
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,742	$ 18,833
Total (prior to post-MD contributions)	$ 62,762	$ 84,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,415)

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)
1st Fiscal Year	$ (12,974)
2nd Fiscal Year	(16,823)
3rd Fiscal Year	9,733
4th Fiscal Year	1,204
5th Fiscal Year	(2,555)
Thereafter	0
Total	$ (21,415)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00066924%
Employer's proportionate share at MD		0.00071428%
Employer's proportionate share of system NPL/(A) at prior MD	$	102,474
Employer's proportionate share of system NPL/(A) at MD	**$**	**133,790**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	220,995
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	60,808
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	23,376
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,695)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,550)
Employer's Total Pension Expense/(Income)	**$**	**20,131**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,543	$ 530
Changes of assumptions	$ 11,885	$ 89
Net difference between projected and actual earnings on investments	$ 2,405	$ 0
Changes in proportionate share	$ 5,933	$ 12,829
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,093	$ 5,843
Total (prior to post-MD contributions)	$ 30,859	$ 19,291
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,568

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)
1st Fiscal Year	$ (1,093)
2nd Fiscal Year	(6,337)
3rd Fiscal Year	12,359
4th Fiscal Year	5,429
5th Fiscal Year	1,211
Thereafter	0
Total	$ 11,568

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00502728%
Employer's proportionate share at MD		0.00492107%
Employer's proportionate share of system NPL/(A) at prior MD	$	769,777
Employer's proportionate share of system NPL/(A) at MD	**$**	**921,750**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,522,558
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	418,938
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	161,048
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(21,194)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,665)
Employer's Total Pension Expense/(Income)	**$**	**125,189**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 45,076	$ 3,655
Changes of assumptions	$ 81,883	$ 611
Net difference between projected and actual earnings on investments	$ 16,568	$ 0
Changes in proportionate share	$ 5,938	$ 93,583
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,176	$ 52,799
Total (prior to post-MD contributions)	$ 177,641	$ 150,648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,993

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)
1st Fiscal Year	$ (25,745)
2nd Fiscal Year	(51,117)
3rd Fiscal Year	75,827
4th Fiscal Year	24,490
5th Fiscal Year	3,538
Thereafter	0
Total	$ 26,993

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00209228%
Employer's proportionate share at MD		0.00248137%
Employer's proportionate share of system NPL/(A) at prior MD	$	320,370
Employer's proportionate share of system NPL/(A) at MD	**$**	**464,778**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	767,725
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	211,243

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	81,206
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	29,676
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(29,189)
Employer's Total Pension Expense/(Income)	**$**	**81,693**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,729	$ 1,843
Changes of assumptions	$ 41,288	$ 308
Net difference between projected and actual earnings on investments	$ 8,354	$ 0
Changes in proportionate share	$ 120,217	$ 34,805
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 71,827
Total (prior to post-MD contributions)	$ 192,588	$ 108,783
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 83,805

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 24,570
2nd Fiscal Year	(5,430)
3rd Fiscal Year	43,690
4th Fiscal Year	16,595
5th Fiscal Year	4,380
Thereafter	0
Total	$ 83,805

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02530562%
Employer's proportionate share at MD	0.02921184%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,874,798
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,471,578**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,038,017
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,486,847

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	955,993
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(98,143)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	30,424
Employer's Total Pension Expense/(Income)	**$**	**888,274**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 267,577	$ 21,695
Changes of assumptions	$ 486,063	$ 3,624
Net difference between projected and actual earnings on investments	$ 98,347	$ 0
Changes in proportionate share	$ 652,172	$ 691,002
Differences between employer contributions and employer's proportionate share of system contributions	$ 162,399	$ 238,755
Total (prior to post-MD contributions)	$ 1,666,558	$ 955,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 711,482

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)
1st Fiscal Year	$ 53,741
2nd Fiscal Year	(149,465)
3rd Fiscal Year	533,997
4th Fiscal Year	217,166
5th Fiscal Year	56,042
Thereafter	0
Total	$ 711,482

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00097019%
Employer's proportionate share at MD		0.00054617%
Employer's proportionate share of system NPL/(A) at prior MD	$	148,556
Employer's proportionate share of system NPL/(A) at MD	**$**	**102,301**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	168,983
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	46,496
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	17,874
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,978
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,124)
Employer's Total Pension Expense/(Income)	**$**	**8,728**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,003	$ 406
Changes of assumptions	$ 9,088	$ 68
Net difference between projected and actual earnings on investments	$ 1,839	$ 0
Changes in proportionate share	$ 76,962	$ 55,429
Differences between employer contributions and employer's proportionate share of system contributions	$ 28	$ 37,420
Total (prior to post-MD contributions)	$ 92,920	$ 93,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (403)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,973
2nd Fiscal Year	1,160
3rd Fiscal Year	7,965
4th Fiscal Year	(7,071)
5th Fiscal Year	(5,430)
Thereafter	0
Total	$ (403)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01782059%
Employer's proportionate share at MD		0.01932563%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,728,690
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,619,823**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,979,266
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,645,219
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	632,455
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	72,741
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(30,180)
Employer's Total Pension Expense/(Income)	**$**	**675,016**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 177,020	$ 14,353
Changes of assumptions	$ 321,564	$ 2,398
Net difference between projected and actual earnings on investments	$ 65,063	$ 0
Changes in proportionate share	$ 452,231	$ 13,608
Differences between employer contributions and employer's proportionate share of system contributions	$ 175,589	$ 309,156
Total (prior to post-MD contributions)	$ 1,191,467	$ 339,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 851,952

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 209,967
2nd Fiscal Year	(4,847)
3rd Fiscal Year	427,283
4th Fiscal Year	185,127
5th Fiscal Year	34,423
Thereafter	0
Total	$ 851,952

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02642047%
Employer's proportionate share at MD		0.02708296%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,045,504
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,072,824**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,379,350
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,305,612
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	886,323
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(24,531)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(166,265)
Employer's Total Pension Expense/(Income)	**$**	**695,527**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 248,077	$ 20,114
Changes of assumptions	$ 450,640	$ 3,360
Net difference between projected and actual earnings on investments	$ 91,179	$ 0
Changes in proportionate share	$ 101,440	$ 325,584
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 445,796
Total (prior to post-MD contributions)	$ 891,336	$ 794,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 96,482

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)
1st Fiscal Year	$ (135,277)
2nd Fiscal Year	(335,247)
3rd Fiscal Year	407,008
4th Fiscal Year	146,113
5th Fiscal Year	13,883
Thereafter	0
Total	$ 96,482

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.29993218%
Employer's proportionate share at MD	0.32381479%
Employer's proportionate share of system NPL/(A) at prior MD	$ 45,925,635
Employer's proportionate share of system NPL/(A) at MD	**$ 60,652,732**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 100,186,893
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 27,566,829

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 10,597,232
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 537,800
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,697,747)
Employer's Total Pension Expense/(Income)	**$ 9,437,285**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,966,104	$ 240,493
Changes of assumptions	$ 5,388,030	$ 40,173
Net difference between projected and actual earnings on investments	$ 1,090,178	$ 0
Changes in proportionate share	$ 2,982,837	$ 880,866
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,451,327
Total (prior to post-MD contributions)	$ 12,427,149	$ 5,612,859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,814,290

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)
1st Fiscal Year	$ 355,878
2nd Fiscal Year	(2,166,009)
3rd Fiscal Year	5,891,440
4th Fiscal Year	2,328,437
5th Fiscal Year	404,544
Thereafter	0
Total	$ 6,814,290

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08013432%
Employer's proportionate share at MD	0.11065139%

Employer's proportionate share of system NPL/(A) at prior MD	$ 12,270,172
Employer's proportionate share of system NPL/(A) at MD	**$ 20,725,765**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 34,235,061
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,419,915

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,621,201
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,431,474
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (748,699)
Employer's Total Pension Expense/(Income)	**$ 4,303,976**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,013,553	$ 82,179
Changes of assumptions	$ 1,841,154	$ 13,728
Net difference between projected and actual earnings on investments	$ 372,527	$ 0
Changes in proportionate share	$ 5,053,118	$ 81,321
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,327,893
Total (prior to post-MD contributions)	$ 8,280,352	$ 2,505,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,775,231

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)
1st Fiscal Year	$ 1,110,017
2nd Fiscal Year	211,222
3rd Fiscal Year	2,791,989
4th Fiscal Year	1,348,778
5th Fiscal Year	313,225
Thereafter	0
Total	$ 5,775,231

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01416402%
Employer's proportionate share at MD		0.01683685%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,168,796
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,153,658**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,209,248
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,433,346
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	551,006
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	212,477
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(126,624)
Employer's Total Pension Expense/(Income)	**$**	**636,859**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 154,223	$ 12,505
Changes of assumptions	$ 280,152	$ 2,089
Net difference between projected and actual earnings on investments	$ 56,684	$ 0
Changes in proportionate share	$ 654,008	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 344,907
Total (prior to post-MD contributions)	$ 1,145,067	$ 359,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 785,566

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)
1st Fiscal Year	$ 158,681
2nd Fiscal Year	11,691
3rd Fiscal Year	407,314
4th Fiscal Year	177,415
5th Fiscal Year	30,467
Thereafter	0
Total	$ 785,566

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00854465%
Employer's proportionate share at MD		0.00908961%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,308,357
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,702,546**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,812,286
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	773,812
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	297,469
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	78,164
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(35,444)
Employer's Total Pension Expense/(Income)	**$**	**340,189**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 83,260	$ 6,751
Changes of assumptions	$ 151,244	$ 1,128
Net difference between projected and actual earnings on investments	$ 30,602	$ 0
Changes in proportionate share	$ 213,697	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,603	$ 111,720
Total (prior to post-MD contributions)	$ 488,406	$ 119,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 368,807

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 74,350
2nd Fiscal Year	(8,525)
3rd Fiscal Year	207,645
4th Fiscal Year	84,116
5th Fiscal Year	11,221
Thereafter	0
Total	$ 368,807

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01066083%
Employer's proportionate share at MD		0.01263947%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,632,387
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,367,459**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,910,597
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,076,017
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	413,642
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	99,544
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(82,900)
Employer's Total Pension Expense/(Income)	**$**	**430,286**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 115,776	$ 9,387
Changes of assumptions	$ 210,311	$ 1,568
Net difference between projected and actual earnings on investments	$ 42,553	$ 0
Changes in proportionate share	$ 360,239	$ 1,083
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 250,266
Total (prior to post-MD contributions)	$ 728,879	$ 262,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 466,575

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 86,504
2nd Fiscal Year	(21,035)
3rd Fiscal Year	267,415
4th Fiscal Year	111,109
5th Fiscal Year	22,582
Thereafter	0
Total	$ 466,575

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00443060%
Employer's proportionate share at MD		0.00591544%
Employer's proportionate share of system NPL/(A) at prior MD	$	678,414
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,108,002**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,830,212
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	503,590
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	193,590
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	92,384
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(59,456)
Employer's Total Pension Expense/(Income)	**$**	**226,518**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 54,185	$ 4,393
Changes of assumptions	$ 98,428	$ 734
Net difference between projected and actual earnings on investments	$ 19,915	$ 0
Changes in proportionate share	$ 348,184	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 179,308
Total (prior to post-MD contributions)	$ 520,712	$ 184,435
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)
1st Fiscal Year	$ 66,006
2nd Fiscal Year	16,592
3rd Fiscal Year	163,253
4th Fiscal Year	77,611
5th Fiscal Year	12,816
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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00183160%
Employer's proportionate share at MD		0.00247024%
Employer's proportionate share of system NPL/(A) at prior MD	$	280,455
Employer's proportionate share of system NPL/(A) at MD	**$**	**462,693**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	764,282
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	210,295
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	80,842
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,566
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,307)
Employer's Total Pension Expense/(Income)	**$**	**77,101**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,627	$ 1,835
Changes of assumptions	$ 41,103	$ 306
Net difference between projected and actual earnings on investments	$ 8,316	$ 0
Changes in proportionate share	$ 106,076	$ 56,553
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 43,086
Total (prior to post-MD contributions)	$ 178,122	$ 101,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 76,342

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)
1st Fiscal Year	$ 11,996
2nd Fiscal Year	(9,875)
3rd Fiscal Year	45,403
4th Fiscal Year	21,604
5th Fiscal Year	7,215
Thereafter	0
Total	$ 76,342

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00886470%
Employer's proportionate share at MD		0.00997053%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,357,363
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,867,549**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,084,839
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	848,806
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	326,298
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,888
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(46,357)
Employer's Total Pension Expense/(Income)	**$**	**281,829**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 91,329	$ 7,405
Changes of assumptions	$ 165,902	$ 1,237
Net difference between projected and actual earnings on investments	$ 33,567	$ 0
Changes in proportionate share	$ 163,281	$ 161,439
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 130,052
Total (prior to post-MD contributions)	$ 454,079	$ 300,133
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 153,946

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)
1st Fiscal Year	$ 1,741
2nd Fiscal Year	(84,512)
3rd Fiscal Year	157,123
4th Fiscal Year	63,383
5th Fiscal Year	16,210
Thereafter	0
Total	$ 153,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00394807%
Employer's proportionate share at MD		0.00313403%
Employer's proportionate share of system NPL/(A) at prior MD	$	604,529
Employer's proportionate share of system NPL/(A) at MD	**$**	**587,025**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	969,655
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	266,805
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	102,565
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	31,337
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,233)
Employer's Total Pension Expense/(Income)	**$**	**132,669**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,707	$ 2,328
Changes of assumptions	$ 52,148	$ 389
Net difference between projected and actual earnings on investments	$ 10,551	$ 0
Changes in proportionate share	$ 54,047	$ 99,634
Differences between employer contributions and employer's proportionate share of system contributions	$ 64,359	$ 50,397
Total (prior to post-MD contributions)	$ 209,812	$ 152,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 57,064

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)
1st Fiscal Year	$ 25,554
2nd Fiscal Year	(20,446)
3rd Fiscal Year	46,522
4th Fiscal Year	7,916
5th Fiscal Year	(2,482)
Thereafter	0
Total	$ 57,064

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00576516%
Employer's proportionate share at MD		0.00507576%
Employer's proportionate share of system NPL/(A) at prior MD	$	882,762
Employer's proportionate share of system NPL/(A) at MD	**$**	**950,725**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,570,418
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	432,107
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	166,110
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	24,143
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(23,408)
Employer's Total Pension Expense/(Income)	**$**	**166,845**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 46,493	$ 3,770
Changes of assumptions	$ 84,457	$ 630
Net difference between projected and actual earnings on investments	$ 17,088	$ 0
Changes in proportionate share	$ 109,532	$ 105,463
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,409	$ 78,549
Total (prior to post-MD contributions)	$ 259,979	$ 188,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 71,567

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,298
2nd Fiscal Year	(30,410)
3rd Fiscal Year	85,968
4th Fiscal Year	14,235
5th Fiscal Year	(5,524)
Thereafter	0
Total	$ 71,567

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12340138%
Employer's proportionate share at MD	0.13257857%

Employer's proportionate share of system NPL/(A) at prior MD	$ 18,895,227
Employer's proportionate share of system NPL/(A) at MD	**$ 24,832,876**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 41,019,235
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 11,286,608

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,338,795
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 184,872
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (319,638)
Employer's Total Pension Expense/(Income)	**$ 4,204,029**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,214,403	$ 98,465
Changes of assumptions	$ 2,206,006	$ 16,448
Net difference between projected and actual earnings on investments	$ 446,348	$ 0
Changes in proportionate share	$ 1,887,578	$ 904,277
Differences between employer contributions and employer's proportionate share of system contributions	$ 169,517	$ 1,481,856
Total (prior to post-MD contributions)	$ 5,923,852	$ 2,501,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,422,806

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)
1st Fiscal Year	$ 357,033
2nd Fiscal Year	(578,560)
3rd Fiscal Year	2,562,512
4th Fiscal Year	934,881
5th Fiscal Year	146,941
Thereafter	0
Total	$ 3,422,806

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01705714%
Employer's proportionate share at MD		0.01662609%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,611,790
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,114,181**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,144,040
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,415,403
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	544,109
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	8,944
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	98,285
Employer's Total Pension Expense/(Income)	**$**	**651,338**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 152,293	$ 12,348
Changes of assumptions	$ 276,645	$ 2,063
Net difference between projected and actual earnings on investments	$ 55,975	$ 0
Changes in proportionate share	$ 144,232	$ 177,407
Differences between employer contributions and employer's proportionate share of system contributions	$ 293,958	$ 39,800
Total (prior to post-MD contributions)	$ 923,103	$ 231,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 691,485

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)
1st Fiscal Year	$ 205,787
2nd Fiscal Year	(7,778)
3rd Fiscal Year	340,011
4th Fiscal Year	131,279
5th Fiscal Year	22,186
Thereafter	0
Total	$ 691,485

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03343549%
Employer's proportionate share at MD	0.03574799%

Employer's proportionate share of system NPL/(A) at prior MD	$ 5,119,644
Employer's proportionate share of system NPL/(A) at MD	**$ 6,695,844**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,060,273
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,043,279

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,169,896
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 256,944
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (265,484)
Employer's Total Pension Expense/(Income)	**$ 1,161,356**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 327,447	$ 26,550
Changes of assumptions	$ 594,819	$ 4,435
Net difference between projected and actual earnings on investments	$ 120,352	$ 0
Changes in proportionate share	$ 835,837	$ 16,119
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 735,668
Total (prior to post-MD contributions)	$ 1,878,455	$ 782,772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,095,683

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)
1st Fiscal Year	$ 179,317
2nd Fiscal Year	(99,573)
3rd Fiscal Year	731,360
4th Fiscal Year	257,186
5th Fiscal Year	27,394
Thereafter	0
Total	$ 1,095,683

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04118586%
Employer's proportionate share at MD	0.04202818%

Employer's proportionate share of system NPL/(A) at prior MD	$ 6,306,382
Employer's proportionate share of system NPL/(A) at MD	**$ 7,872,166**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 13,003,337
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,577,921

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,375,423
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (71,121)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (206,145)
Employer's Total Pension Expense/(Income)	**$ 1,098,157**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 384,973	$ 31,214
Changes of assumptions	$ 699,317	$ 5,214
Net difference between projected and actual earnings on investments	$ 141,495	$ 0
Changes in proportionate share	$ 128,610	$ 520,940
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 605,587
Total (prior to post-MD contributions)	$ 1,354,395	$ 1,162,955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 191,440

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (163,693)
2nd Fiscal Year	(493,107)
3rd Fiscal Year	622,328
4th Fiscal Year	208,298
5th Fiscal Year	17,613
Thereafter	0
Total	$ 191,440

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00226768%
Employer's proportionate share at MD		0.00331727%
Employer's proportionate share of system NPL/(A) at prior MD	$	347,227
Employer's proportionate share of system NPL/(A) at MD	**$**	**621,347**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,026,349
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	282,404
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	108,562
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	31,837
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,245)
Employer's Total Pension Expense/(Income)	**$**	**128,154**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,386	$ 2,464
Changes of assumptions	$ 55,197	$ 412
Net difference between projected and actual earnings on investments	$ 11,168	$ 0
Changes in proportionate share	$ 198,577	$ 99,222
Differences between employer contributions and employer's proportionate share of system contributions	$ 582	$ 31,148
Total (prior to post-MD contributions)	$ 295,910	$ 133,246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 162,664

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)
1st Fiscal Year	$ 23,327
2nd Fiscal Year	8,005
3rd Fiscal Year	79,830
4th Fiscal Year	38,810
5th Fiscal Year	12,693
Thereafter	0
Total	$ 162,664

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00620389%
Employer's proportionate share at MD		0.00712137%
Employer's proportionate share of system NPL/(A) at prior MD	$	949,940
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,333,881**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,203,321
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	606,253
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	233,055
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,020)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(32,769)
Employer's Total Pension Expense/(Income)	**$**	**199,266**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 65,231	$ 5,289
Changes of assumptions	$ 118,494	$ 883
Net difference between projected and actual earnings on investments	$ 23,975	$ 0
Changes in proportionate share	$ 148,459	$ 45,648
Differences between employer contributions and employer's proportionate share of system contributions	$ 266	$ 107,067
Total (prior to post-MD contributions)	$ 356,425	$ 158,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 197,538

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 32,181
2nd Fiscal Year	(38,724)
3rd Fiscal Year	133,178
4th Fiscal Year	58,720
5th Fiscal Year	12,183
Thereafter	0
Total	$ 197,538

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06845587%
Employer's proportionate share at MD	0.07676053%

Employer's proportionate share of system NPL/(A) at prior MD	$ 10,481,967
Employer's proportionate share of system NPL/(A) at MD	**$ 14,377,774**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 23,749,375
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,534,737

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,512,082
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 94,277
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (392,643)
Employer's Total Pension Expense/(Income)	**$ 2,213,716**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 703,117	$ 57,009
Changes of assumptions	$ 1,277,236	$ 9,523
Net difference between projected and actual earnings on investments	$ 258,427	$ 0
Changes in proportionate share	$ 1,080,924	$ 271,304
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,092,634
Total (prior to post-MD contributions)	$ 3,319,704	$ 1,430,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,889,234

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)
1st Fiscal Year	$ 76,388
2nd Fiscal Year	(425,585)
3rd Fiscal Year	1,499,210
4th Fiscal Year	621,947
5th Fiscal Year	117,274
Thereafter	0
Total	$ 1,889,234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04390811%
Employer's proportionate share at MD	0.05060733%

Employer's proportionate share of system NPL/(A) at prior MD	$	6,723,213
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,479,100**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,657,689
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,308,276

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,656,186
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	183,198
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	188,959
Employer's Total Pension Expense/(Income)	**$**	**2,028,343**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 463,557	$ 37,585
Changes of assumptions	$ 842,067	$ 6,279
Net difference between projected and actual earnings on investments	$ 170,378	$ 0
Changes in proportionate share	$ 1,237,501	$ 289,331
Differences between employer contributions and employer's proportionate share of system contributions	$ 496,389	$ 553,211
Total (prior to post-MD contributions)	$ 3,209,892	$ 886,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,323,486

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 553,141
2nd Fiscal Year	(1,129)
3rd Fiscal Year	1,164,687
4th Fiscal Year	513,658
5th Fiscal Year	93,130
Thereafter	0
Total	$ 2,323,486

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01120776%
Employer's proportionate share at MD		0.01028158%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,716,133
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,925,810**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,181,076
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	875,286
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	336,477
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	24,366
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(104,920)
Employer's Total Pension Expense/(Income)	**$**	**255,923**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 94,178	$ 7,636
Changes of assumptions	$ 171,078	$ 1,276
Net difference between projected and actual earnings on investments	$ 34,615	$ 0
Changes in proportionate share	$ 140,517	$ 114,516
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 274,668
Total (prior to post-MD contributions)	$ 440,388	$ 398,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 42,292

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,006)
2nd Fiscal Year	(104,970)
3rd Fiscal Year	146,629
4th Fiscal Year	26,649
5th Fiscal Year	(9,011)
Thereafter	0
Total	$ 42,292

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06834942%
Employer's proportionate share at MD	0.06830531%

Employer's proportionate share of system NPL/(A) at prior MD	$ 10,465,668
Employer's proportionate share of system NPL/(A) at MD	**$ 12,794,053**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 21,133,367
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,814,931

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,235,374
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (89,785)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 152,617
Employer's Total Pension Expense/(Income)	**$ 2,298,206**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 625,668	$ 50,730
Changes of assumptions	$ 1,136,548	$ 8,474
Net difference between projected and actual earnings on investments	$ 229,962	$ 0
Changes in proportionate share	$ 153,857	$ 515,943
Differences between employer contributions and employer's proportionate share of system contributions	$ 933,693	$ 701,012
Total (prior to post-MD contributions)	$ 3,079,728	$ 1,276,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,803,569

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 447,423
2nd Fiscal Year	(254,032)
3rd Fiscal Year	1,213,505
4th Fiscal Year	362,183
5th Fiscal Year	34,491
Thereafter	0
Total	$ 1,803,569

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00041943%
Employer's proportionate share at MD		0.00032995%
Employer's proportionate share of system NPL/(A) at prior MD	$	64,223
Employer's proportionate share of system NPL/(A) at MD	**$**	**61,802**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	102,085
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	28,089
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	10,798
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,573
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,583
Employer's Total Pension Expense/(Income)	**$**	**28,954**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,022	$ 245
Changes of assumptions	$ 5,490	$ 41
Net difference between projected and actual earnings on investments	$ 1,111	$ 0
Changes in proportionate share	$ 8,238	$ 12,641
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,038	$ 8,041
Total (prior to post-MD contributions)	$ 33,899	$ 20,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,931

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)
1st Fiscal Year	$ 10,381
2nd Fiscal Year	(601)
3rd Fiscal Year	3,734
4th Fiscal Year	(183)
5th Fiscal Year	(401)
Thereafter	0
Total	$ 12,931

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00428580%
Employer's proportionate share at MD		0.00384920%
Employer's proportionate share of system NPL/(A) at prior MD	$	656,242
Employer's proportionate share of system NPL/(A) at MD	**$**	**720,982**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,190,926
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	327,688
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	125,970
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,815)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(30,846)
Employer's Total Pension Expense/(Income)	**$**	**83,309**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 35,258	$ 2,859
Changes of assumptions	$ 64,048	$ 478
Net difference between projected and actual earnings on investments	$ 12,959	$ 0
Changes in proportionate share	$ 48,000	$ 122,802
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,036	$ 105,865
Total (prior to post-MD contributions)	$ 191,301	$ 232,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,703)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,854)
2nd Fiscal Year	(66,265)
3rd Fiscal Year	32,548
4th Fiscal Year	7,092
5th Fiscal Year	(224)
Thereafter	0
Total	$ (40,703)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00083593%
Employer's proportionate share at MD		0.00097489%
Employer's proportionate share of system NPL/(A) at prior MD	$	127,998
Employer's proportionate share of system NPL/(A) at MD	**$**	**182,604**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	301,627
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	82,994
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	31,904
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,195
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,054)
Employer's Total Pension Expense/(Income)	**$**	**31,045**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,930	$ 724
Changes of assumptions	$ 16,221	$ 121
Net difference between projected and actual earnings on investments	$ 3,282	$ 0
Changes in proportionate share	$ 34,854	$ 1,886
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 27,401
Total (prior to post-MD contributions)	$ 63,287	$ 30,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 33,155

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)
1st Fiscal Year	$ 6,304
2nd Fiscal Year	(3,631)
3rd Fiscal Year	20,429
4th Fiscal Year	8,769
5th Fiscal Year	1,284
Thereafter	0
Total	$ 33,155

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00147036%
Employer's proportionate share at MD		0.00153139%
Employer's proportionate share of system NPL/(A) at prior MD	$	225,142
Employer's proportionate share of system NPL/(A) at MD	**$**	**286,840**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	473,805
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	130,369

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,117
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,919
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,152)
Employer's Total Pension Expense/(Income)	**$**	**43,884**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,027	$ 1,137
Changes of assumptions	$ 25,481	$ 190
Net difference between projected and actual earnings on investments	$ 5,156	$ 0
Changes in proportionate share	$ 25,827	$ 4,359
Differences between employer contributions and employer's proportionate share of system contributions	$ 35	$ 31,883
Total (prior to post-MD contributions)	$ 70,526	$ 37,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 32,957

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)
1st Fiscal Year	$ 7,352
2nd Fiscal Year	(9,984)
3rd Fiscal Year	26,078
4th Fiscal Year	8,862
5th Fiscal Year	648
Thereafter	0
Total	$ 32,957

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08649875%
Employer's proportionate share at MD	0.08130068%

Employer's proportionate share of system NPL/(A) at prior MD	$ 13,244,694
Employer's proportionate share of system NPL/(A) at MD	**$ 15,228,175**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 25,154,078
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,921,246

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,660,663
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (171,396)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 312,220
Employer's Total Pension Expense/(Income)	**$ 2,801,487**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 744,704	$ 60,381
Changes of assumptions	$ 1,352,781	$ 10,086
Net difference between projected and actual earnings on investments	$ 273,713	$ 0
Changes in proportionate share	$ 892,224	$ 1,113,611
Differences between employer contributions and employer's proportionate share of system contributions	$ 978,498	$ 1,158,212
Total (prior to post-MD contributions)	$ 4,241,920	$ 2,342,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,899,630

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)
1st Fiscal Year	$ 498,465
2nd Fiscal Year	(425,993)
3rd Fiscal Year	1,425,865
4th Fiscal Year	406,607
5th Fiscal Year	(5,315)
Thereafter	0
Total	$ 1,899,630

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04049326%
Employer's proportionate share at MD	0.04469201%

Employer's proportionate share of system NPL/(A) at prior MD	$	6,200,331
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,371,120**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,827,514
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,804,696

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,462,600
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	312,140
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(196,080)
Employer's Total Pension Expense/(Income)	**$**	**1,578,660**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 409,373	$ 33,192
Changes of assumptions	$ 743,641	$ 5,545
Net difference between projected and actual earnings on investments	$ 150,463	$ 0
Changes in proportionate share	$ 906,629	$ 182,007
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,602	$ 589,308
Total (prior to post-MD contributions)	$ 2,214,708	$ 810,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,404,656

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 189,897
2nd Fiscal Year	(128,642)
3rd Fiscal Year	934,652
4th Fiscal Year	354,954
5th Fiscal Year	53,796
Thereafter	0
Total	$ 1,404,656

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00058196%
Employer's proportionate share at MD		0.00071625%
Employer's proportionate share of system NPL/(A) at prior MD	$	89,110
Employer's proportionate share of system NPL/(A) at MD	**$**	**134,159**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	221,605
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	60,975
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	23,440
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,421
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	778
Employer's Total Pension Expense/(Income)	**$**	**33,639**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,561	$ 532
Changes of assumptions	$ 11,918	$ 89
Net difference between projected and actual earnings on investments	$ 2,411	$ 0
Changes in proportionate share	$ 32,523	$ 1,550
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,544	$ 4,536
Total (prior to post-MD contributions)	$ 58,957	$ 6,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 52,250

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)
1st Fiscal Year	$ 12,786
2nd Fiscal Year	6,835
3rd Fiscal Year	21,120
4th Fiscal Year	9,470
5th Fiscal Year	2,039
Thereafter	0
Total	$ 52,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00017753%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**33,253**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	54,927
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	15,113

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,810
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,587
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	237
Employer's Total Pension Expense/(Income)	**$**	**8,634**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,626	$ 132
Changes of assumptions	$ 2,954	$ 22
Net difference between projected and actual earnings on investments	$ 598	$ 0
Changes in proportionate share	$ 24,947	$ 16,103
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,267	$ 907
Total (prior to post-MD contributions)	$ 33,392	$ 17,164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,228

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)
1st Fiscal Year	$ 1,943
2nd Fiscal Year	(1,113)
3rd Fiscal Year	6,721
4th Fiscal Year	6,628
5th Fiscal Year	2,050
Thereafter	0
Total	$ 16,228

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00218518%
Employer's proportionate share at MD		0.00185558%
Employer's proportionate share of system NPL/(A) at prior MD	$	334,595
Employer's proportionate share of system NPL/(A) at MD	**$**	**347,563**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	574,108
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	157,968

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	60,726
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,010)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,004)
Employer's Total Pension Expense/(Income)	**$**	**49,712**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,997	$ 1,378
Changes of assumptions	$ 30,875	$ 230
Net difference between projected and actual earnings on investments	$ 6,247	$ 0
Changes in proportionate share	$ 65,588	$ 65,035
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,158	$ 30,854
Total (prior to post-MD contributions)	$ 139,865	$ 97,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 42,368

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)
1st Fiscal Year	$ 2,976
2nd Fiscal Year	(152)
3rd Fiscal Year	35,571
4th Fiscal Year	5,094
5th Fiscal Year	(1,121)
Thereafter	0
Total	$ 42,368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00073876%
Employer's proportionate share at MD		0.00110341%
Employer's proportionate share of system NPL/(A) at prior MD	$	113,119
Employer's proportionate share of system NPL/(A) at MD	**$**	**206,676**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	341,390
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	93,935
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	36,110
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,362
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,574)
Employer's Total Pension Expense/(Income)	**$**	**41,898**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,107	$ 819
Changes of assumptions	$ 18,360	$ 137
Net difference between projected and actual earnings on investments	$ 3,715	$ 0
Changes in proportionate share	$ 100,862	$ 36,836
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,964	$ 21,157
Total (prior to post-MD contributions)	$ 138,008	$ 58,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 79,059

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,471
2nd Fiscal Year	4,301
3rd Fiscal Year	39,195
4th Fiscal Year	22,365
5th Fiscal Year	3,727
Thereafter	0
Total	$ 79,059

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00543932%
Employer's proportionate share at MD		0.00914765%
Employer's proportionate share of system NPL/(A) at prior MD	$	832,869
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,713,418**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,830,243
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	778,753
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	299,368
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	118,658
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(21,926)
Employer's Total Pension Expense/(Income)	**$**	**396,100**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 83,791	$ 6,794
Changes of assumptions	$ 152,210	$ 1,135
Net difference between projected and actual earnings on investments	$ 30,797	$ 0
Changes in proportionate share	$ 531,355	$ 55,089
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,500	$ 93,594
Total (prior to post-MD contributions)	$ 810,653	$ 156,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 654,041

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 121,407
2nd Fiscal Year	63,933
3rd Fiscal Year	276,702
4th Fiscal Year	150,726
5th Fiscal Year	41,273
Thereafter	0
Total	$ 654,041

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2400: Gilliam County Fire Services

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	419
Employer's Total Pension Expense/(Income)	**$**	**419**

	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	$	1,842	$	0
Total (prior to post-MD contributions)	$	1,842	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,842

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	419
2nd Fiscal Year		419
3rd Fiscal Year		419
4th Fiscal Year		419
5th Fiscal Year		166
Thereafter		0
Total	$	1,842

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2403: Central Coos Fire and Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00132353%
Employer's proportionate share at MD		0.00175930%
Employer's proportionate share of system NPL/(A) at prior MD	$	202,659
Employer's proportionate share of system NPL/(A) at MD	**$**	**329,529**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	544,320
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	149,772
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	57,575
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	46,537
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,887)
Employer's Total Pension Expense/(Income)	**$**	**78,225**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,115	$ 1,307
Changes of assumptions	$ 29,273	$ 218
Net difference between projected and actual earnings on investments	$ 5,923	$ 0
Changes in proportionate share	$ 96,257	$ 7,667
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 75,508
Total (prior to post-MD contributions)	$ 147,568	$ 84,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 62,868

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)
1st Fiscal Year	$ 25,652
2nd Fiscal Year	(9,189)
3rd Fiscal Year	29,357
4th Fiscal Year	13,800
5th Fiscal Year	3,248
Thereafter	0
Total	$ 62,868

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00103373%
Employer's proportionate share at MD		0.00103127%
Employer's proportionate share of system NPL/(A) at prior MD	$	158,285
Employer's proportionate share of system NPL/(A) at MD	**$**	**193,164**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	319,070
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	87,794
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	33,750
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(17,802)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,762)
Employer's Total Pension Expense/(Income)	**$**	**1,186**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,446	$ 766
Changes of assumptions	$ 17,160	$ 128
Net difference between projected and actual earnings on investments	$ 3,472	$ 0
Changes in proportionate share	$ 15,320	$ 43,298
Differences between employer contributions and employer's proportionate share of system contributions	$ 651	$ 36,119
Total (prior to post-MD contributions)	$ 46,049	$ 80,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,262)

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)
1st Fiscal Year	$ (25,036)
2nd Fiscal Year	(24,155)
3rd Fiscal Year	11,813
4th Fiscal Year	3,773
5th Fiscal Year	(656)
Thereafter	0
Total	$ (34,262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00873548%
Employer's proportionate share at MD		0.00755622%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,337,577
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,415,332**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,337,862
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	643,272
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	247,286
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(46,369)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(17,561)
Employer's Total Pension Expense/(Income)	**$**	**183,356**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 69,214	$ 5,612
Changes of assumptions	$ 125,730	$ 937
Net difference between projected and actual earnings on investments	$ 25,439	$ 0
Changes in proportionate share	$ 206,247	$ 332,315
Differences between employer contributions and employer's proportionate share of system contributions	$ 38,048	$ 115,052
Total (prior to post-MD contributions)	$ 464,678	$ 453,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,762

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (30,696)
2nd Fiscal Year	(104,656)
3rd Fiscal Year	117,684
4th Fiscal Year	36,261
5th Fiscal Year	(7,831)
Thereafter	0
Total	$ 10,762

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02997722%
Employer's proportionate share at MD	0.03280968%

Employer's proportionate share of system NPL/(A) at prior MD	$ 4,590,114
Employer's proportionate share of system NPL/(A) at MD	**$ 6,145,478**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 10,151,173
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,793,136

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,073,737
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 431,165
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (64,860)
Employer's Total Pension Expense/(Income)	**$ 1,440,042**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 300,533	$ 24,367
Changes of assumptions	$ 545,928	$ 4,070
Net difference between projected and actual earnings on investments	$ 110,459	$ 0
Changes in proportionate share	$ 1,315,945	$ 41,088
Differences between employer contributions and employer's proportionate share of system contributions	$ 59,050	$ 300,801
Total (prior to post-MD contributions)	$ 2,331,915	$ 370,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,961,589

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 485,201
2nd Fiscal Year	207,801
3rd Fiscal Year	881,677
4th Fiscal Year	340,195
5th Fiscal Year	46,714
Thereafter	0
Total	$ 1,961,589

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00125861%
Employer's proportionate share at MD		0.00133308%
Employer's proportionate share of system NPL/(A) at prior MD	$	192,718
Employer's proportionate share of system NPL/(A) at MD	**$**	**249,695**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	412,449
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	113,487
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	43,627
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	21,984
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,371)
Employer's Total Pension Expense/(Income)	**$**	**61,240**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,211	$ 990
Changes of assumptions	$ 22,181	$ 165
Net difference between projected and actual earnings on investments	$ 4,488	$ 0
Changes in proportionate share	$ 82,327	$ 46,093
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,011	$ 23,918
Total (prior to post-MD contributions)	$ 124,218	$ 71,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 53,052

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 28,605
2nd Fiscal Year	2,351
3rd Fiscal Year	17,678
4th Fiscal Year	2,767
5th Fiscal Year	1,651
Thereafter	0
Total	$ 53,052

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00613366%
Employer's proportionate share at MD		0.00614833%
Employer's proportionate share of system NPL/(A) at prior MD	$	939,186
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,151,624**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,902,267
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	523,416
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	201,212
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,847
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,517)
Employer's Total Pension Expense/(Income)	**$**	**190,542**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 56,318	$ 4,566
Changes of assumptions	$ 102,303	$ 763
Net difference between projected and actual earnings on investments	$ 20,699	$ 0
Changes in proportionate share	$ 192,332	$ 59,270
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,155	$ 76,373
Total (prior to post-MD contributions)	$ 379,807	$ 140,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 238,835

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)
1st Fiscal Year	$ 23,531
2nd Fiscal Year	1,343
3rd Fiscal Year	155,059
4th Fiscal Year	56,300
5th Fiscal Year	2,603
Thereafter	0
Total	$ 238,835

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.50854729%
Employer's proportionate share at MD	0.46366001%
Employer's proportionate share of system NPL/(A) at prior MD	$ 77,868,793
Employer's proportionate share of system NPL/(A) at MD	**$ 86,846,701**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 143,454,398
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 39,472,058

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 15,173,837
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (5,422,427)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 3,310,982
Employer's Total Pension Expense/(Income)	**$ 13,062,392**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,247,069	$ 344,355
Changes of assumptions	$ 7,714,947	$ 57,523
Net difference between projected and actual earnings on investments	$ 1,560,991	$ 0
Changes in proportionate share	$ 0	$ 12,497,509
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,928,458	$ 7,534,042
Total (prior to post-MD contributions)	$ 21,451,465	$ 20,433,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,018,036

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)
1st Fiscal Year	$ 517,870
2nd Fiscal Year	(5,492,798)
3rd Fiscal Year	5,389,725
4th Fiscal Year	881,836
5th Fiscal Year	(278,597)
Thereafter	0
Total	$ 1,018,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01457727%
Employer's proportionate share at MD		0.01621560%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,232,073
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,037,293**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,017,036
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,380,458
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	530,675
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(70,374)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(112,988)
Employer's Total Pension Expense/(Income)	**$**	**347,313**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 148,533	$ 12,043
Changes of assumptions	$ 269,815	$ 2,012
Net difference between projected and actual earnings on investments	$ 54,593	$ 0
Changes in proportionate share	$ 221,770	$ 608,958
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 269,973
Total (prior to post-MD contributions)	$ 694,711	$ 892,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (198,275)

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)
1st Fiscal Year	$ (187,865)
2nd Fiscal Year	(299,173)
3rd Fiscal Year	182,178
4th Fiscal Year	84,245
5th Fiscal Year	22,339
Thereafter	0
Total	$ (198,275)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.11291890%
Employer's proportionate share at MD	0.14118634%

Employer's proportionate share of system NPL/(A) at prior MD	$ 17,290,149
Employer's proportionate share of system NPL/(A) at MD	**$ 26,445,170**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 43,682,442
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,019,401

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,620,494
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,373,270
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (806,524)
Employer's Total Pension Expense/(Income)	**$ 5,187,240**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,293,250	$ 104,857
Changes of assumptions	$ 2,349,233	$ 17,516
Net difference between projected and actual earnings on investments	$ 475,328	$ 0
Changes in proportionate share	$ 4,780,749	$ 93,365
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,246,158
Total (prior to post-MD contributions)	$ 8,898,560	$ 2,461,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,436,664

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)
1st Fiscal Year	$ 1,202,570
2nd Fiscal Year	73,163
3rd Fiscal Year	3,325,761
4th Fiscal Year	1,503,734
5th Fiscal Year	331,435
Thereafter	0
Total	$ 6,436,664

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02218325%
Employer's proportionate share at MD		0.01984652%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,396,701
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,717,389**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,140,427
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,689,563
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	649,501
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(127,110)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	44,388
Employer's Total Pension Expense/(Income)	**$**	**566,779**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 181,792	$ 14,740
Changes of assumptions	$ 330,231	$ 2,462
Net difference between projected and actual earnings on investments	$ 66,817	$ 0
Changes in proportionate share	$ 50,469	$ 420,870
Differences between employer contributions and employer's proportionate share of system contributions	$ 297,936	$ 196,289
Total (prior to post-MD contributions)	$ 927,245	$ 634,361
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 292,884

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)
1st Fiscal Year	$ 42,937
2nd Fiscal Year	(161,029)
3rd Fiscal Year	315,187
4th Fiscal Year	93,665
5th Fiscal Year	2,123
Thereafter	0
Total	$ 292,884

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.18449827%
Employer's proportionate share at MD	0.18840928%
Employer's proportionate share of system NPL/(A) at prior MD	$ 28,250,387
Employer's proportionate share of system NPL/(A) at MD	**$ 35,290,351**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 58,293,015
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 16,039,559

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,165,922
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,355,217
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (879,369)
Employer's Total Pension Expense/(Income)	**$ 6,641,770**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,725,806	$ 139,929
Changes of assumptions	$ 3,134,986	$ 23,375
Net difference between projected and actual earnings on investments	$ 634,312	$ 0
Changes in proportionate share	$ 4,490,341	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 40,768	$ 2,613,936
Total (prior to post-MD contributions)	$ 10,026,213	$ 2,777,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,248,973

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)
1st Fiscal Year	$ 1,462,825
2nd Fiscal Year	(168,517)
3rd Fiscal Year	4,253,747
4th Fiscal Year	1,571,975
5th Fiscal Year	128,942
Thereafter	0
Total	$ 7,248,973

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02056773%
Employer's proportionate share at MD		0.02176710%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,149,332
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,077,127**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,734,646
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,853,065
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	712,355
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	60,883
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(128,163)
Employer's Total Pension Expense/(Income)	**$**	**645,075**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 199,384	$ 16,166
Changes of assumptions	$ 362,188	$ 2,700
Net difference between projected and actual earnings on investments	$ 73,283	$ 0
Changes in proportionate share	$ 216,742	$ 318,259
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 315,496
Total (prior to post-MD contributions)	$ 851,597	$ 652,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 198,976

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)
1st Fiscal Year	$ (44,823)
2nd Fiscal Year	(249,985)
3rd Fiscal Year	342,422
4th Fiscal Year	132,405
5th Fiscal Year	18,956
Thereafter	0
Total	$ 198,976

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.13683821%
Employer's proportionate share at MD	0.14986117%

Employer's proportionate share of system NPL/(A) at prior MD	$ 20,952,675
Employer's proportionate share of system NPL/(A) at MD	**$ 28,070,025**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 46,366,397
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,757,902

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,904,389
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 802,302
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (426,895)
Employer's Total Pension Expense/(Income)	**$ 5,279,796**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,372,710	$ 111,300
Changes of assumptions	$ 2,493,575	$ 18,592
Net difference between projected and actual earnings on investments	$ 504,533	$ 0
Changes in proportionate share	$ 4,483,131	$ 1,216,646
Differences between employer contributions and employer's proportionate share of system contributions	$ 893,760	$ 1,854,372
Total (prior to post-MD contributions)	$ 9,747,709	$ 3,200,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,546,799

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,049,309
2nd Fiscal Year	(137,976)
3rd Fiscal Year	3,705,125
4th Fiscal Year	1,683,206
5th Fiscal Year	247,135
Thereafter	0
Total	$ 6,546,799

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03168234%
Employer's proportionate share at MD	0.03555933%

Employer's proportionate share of system NPL/(A) at prior MD	$ 4,851,202
Employer's proportionate share of system NPL/(A) at MD	**$ 6,660,506**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,001,903
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,027,218

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,163,722
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (48,505)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 251,147
Employer's Total Pension Expense/(Income)	**$ 1,366,364**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 325,719	$ 26,409
Changes of assumptions	$ 591,680	$ 4,412
Net difference between projected and actual earnings on investments	$ 119,717	$ 0
Changes in proportionate share	$ 989,375	$ 536,377
Differences between employer contributions and employer's proportionate share of system contributions	$ 537,937	$ 491,798
Total (prior to post-MD contributions)	$ 2,564,428	$ 1,058,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,505,432

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 307,444
2nd Fiscal Year	(15,028)
3rd Fiscal Year	826,463
4th Fiscal Year	339,137
5th Fiscal Year	47,416
Thereafter	0
Total	$ 1,505,432

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01543466%
Employer's proportionate share at MD	0.01370896%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,363,356
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,567,782**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,241,493
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,167,064

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	448,642
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(154,717)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	387,798
Employer's Total Pension Expense/(Income)	**$**	**681,723**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 125,572	$ 10,181
Changes of assumptions	$ 228,107	$ 1,701
Net difference between projected and actual earnings on investments	$ 46,154	$ 0
Changes in proportionate share	$ 158,021	$ 285,100
Differences between employer contributions and employer's proportionate share of system contributions	$ 171,633	$ 241,596
Total (prior to post-MD contributions)	$ 729,487	$ 538,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 190,909

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)
1st Fiscal Year	$ 89,875
2nd Fiscal Year	(110,044)
3rd Fiscal Year	196,915
4th Fiscal Year	27,807
5th Fiscal Year	(13,645)
Thereafter	0
Total	$ 190,909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05537096%
Employer's proportionate share at MD	0.06219119%

Employer's proportionate share of system NPL/(A) at prior MD	$ 8,478,405
Employer's proportionate share of system NPL/(A) at MD	**$ 11,648,837**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 19,241,685
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,294,427

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,035,282
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 485,972
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (307,504)
Employer's Total Pension Expense/(Income)	**$ 2,213,750**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 569,664	$ 46,189
Changes of assumptions	$ 1,034,814	$ 7,716
Net difference between projected and actual earnings on investments	$ 209,377	$ 0
Changes in proportionate share	$ 1,846,445	$ 201,430
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,075	$ 903,691
Total (prior to post-MD contributions)	$ 3,671,375	$ 1,159,026
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,512,349

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 384,046
2nd Fiscal Year	(80,020)
3rd Fiscal Year	1,478,289
4th Fiscal Year	637,234
5th Fiscal Year	92,801
Thereafter	0
Total	$ 2,512,349

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00207415%
Employer's proportionate share at MD		0.00415526%
Employer's proportionate share of system NPL/(A) at prior MD	$	317,594
Employer's proportionate share of system NPL/(A) at MD	**$**	**778,309**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,285,619
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	353,743
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	135,986
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	75,788
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(24,892)
Employer's Total Pension Expense/(Income)	**$**	**186,882**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 38,062	$ 3,086
Changes of assumptions	$ 69,140	$ 516
Net difference between projected and actual earnings on investments	$ 13,989	$ 0
Changes in proportionate share	$ 310,199	$ 2,699
Differences between employer contributions and employer's proportionate share of system contributions	$ 267	$ 96,988
Total (prior to post-MD contributions)	$ 431,657	$ 103,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 328,368

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)
1st Fiscal Year	$ 81,617
2nd Fiscal Year	32,337
3rd Fiscal Year	123,567
4th Fiscal Year	70,968
5th Fiscal Year	19,881
Thereafter	0
Total	$ 328,368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00287819%
Employer's proportionate share at MD		0.00408994%
Employer's proportionate share of system NPL/(A) at prior MD	$	440,709
Employer's proportionate share of system NPL/(A) at MD	**$**	**766,074**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,265,410
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	348,183
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	133,848
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	28,523
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(76,053)
Employer's Total Pension Expense/(Income)	**$**	**86,318**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 37,463	$ 3,038
Changes of assumptions	$ 68,053	$ 507
Net difference between projected and actual earnings on investments	$ 13,769	$ 0
Changes in proportionate share	$ 177,627	$ 43,997
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 201,360
Total (prior to post-MD contributions)	$ 296,912	$ 248,902
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 48,010

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)
1st Fiscal Year	$ (20,584)
2nd Fiscal Year	(38,089)
3rd Fiscal Year	68,505
4th Fiscal Year	30,020
5th Fiscal Year	8,160
Thereafter	0
Total	$ 48,010

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03746465%
Employer's proportionate share at MD	0.03702462%

Employer's proportionate share of system NPL/(A) at prior MD	$	5,736,590
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,934,965**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,455,257
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,151,960

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,211,676
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	79,205
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(97,632)
Employer's Total Pension Expense/(Income)	**$**	**1,193,249**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 339,141	$ 27,498
Changes of assumptions	$ 616,061	$ 4,593
Net difference between projected and actual earnings on investments	$ 124,650	$ 0
Changes in proportionate share	$ 223,246	$ 217,316
Differences between employer contributions and employer's proportionate share of system contributions	$ 51,808	$ 441,111
Total (prior to post-MD contributions)	$ 1,354,906	$ 690,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 664,388

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)
1st Fiscal Year	$ 124,369
2nd Fiscal Year	(287,841)
3rd Fiscal Year	609,448
4th Fiscal Year	203,417
5th Fiscal Year	14,995
Thereafter	0
Total	$ 664,388

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01475064%
Employer's proportionate share at MD	0.01297611%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,258,619
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,430,514**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,014,752
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,104,675

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	424,659
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(74,357)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,138)
Employer's Total Pension Expense/(Income)	**$**	**341,164**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 118,860	$ 9,637
Changes of assumptions	$ 215,913	$ 1,610
Net difference between projected and actual earnings on investments	$ 43,686	$ 0
Changes in proportionate share	$ 128,939	$ 313,656
Differences between employer contributions and employer's proportionate share of system contributions	$ 69,295	$ 165,723
Total (prior to post-MD contributions)	$ 576,693	$ 490,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 86,067

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)
1st Fiscal Year	$ (10,823)
2nd Fiscal Year	(133,328)
3rd Fiscal Year	194,023
4th Fiscal Year	45,405
5th Fiscal Year	(9,211)
Thereafter	0
Total	$ 86,067

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	32
Employer's Total Pension Expense/(Income)	**$**	**32**

	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	$	30	$	0
Total (prior to post-MD contributions)	$	30	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	30

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	23
2nd Fiscal Year		7
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	30

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00307666%
Employer's proportionate share at MD		0.00261955%
Employer's proportionate share of system NPL/(A) at prior MD	$	471,098
Employer's proportionate share of system NPL/(A) at MD	**$**	**490,660**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	810,477
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	223,006

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	85,728
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(25,333)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,221)
Employer's Total Pension Expense/(Income)	**$**	**42,174**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 23,995	$ 1,946
Changes of assumptions	$ 43,587	$ 325
Net difference between projected and actual earnings on investments	$ 8,819	$ 0
Changes in proportionate share	$ 15,152	$ 85,413
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,531	$ 49,712
Total (prior to post-MD contributions)	$ 97,084	$ 137,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,312)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,449)
2nd Fiscal Year	(40,494)
3rd Fiscal Year	30,013
4th Fiscal Year	2,275
5th Fiscal Year	(3,657)
Thereafter	0
Total	$ (40,312)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00298100%
Employer's proportionate share at MD		0.00241658%
Employer's proportionate share of system NPL/(A) at prior MD	$	456,451
Employer's proportionate share of system NPL/(A) at MD	**$**	**452,642**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	747,679
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	205,727

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	79,086
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(15,090)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(21,783)
Employer's Total Pension Expense/(Income)	**$**	**42,213**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,136	$ 1,795
Changes of assumptions	$ 40,210	$ 300
Net difference between projected and actual earnings on investments	$ 8,136	$ 0
Changes in proportionate share	$ 15,762	$ 87,636
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 53,734
Total (prior to post-MD contributions)	$ 86,244	$ 143,465
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (57,221)

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)
1st Fiscal Year	$ (25,544)
2nd Fiscal Year	(39,931)
3rd Fiscal Year	19,628
4th Fiscal Year	(5,990)
5th Fiscal Year	(5,384)
Thereafter	0
Total	$ (57,221)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00192805%
Employer's proportionate share at MD		0.00279649%
Employer's proportionate share of system NPL/(A) at prior MD	$	295,223
Employer's proportionate share of system NPL/(A) at MD	**$**	**523,802**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	865,222
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	238,069
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	91,519
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	29,951
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(20,304)
Employer's Total Pension Expense/(Income)	**$**	**101,166**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,616	$ 2,077
Changes of assumptions	$ 46,531	$ 347
Net difference between projected and actual earnings on investments	$ 9,415	$ 0
Changes in proportionate share	$ 146,549	$ 74,990
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 62,171
Total (prior to post-MD contributions)	$ 228,111	$ 139,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 88,526

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)
1st Fiscal Year	$ 19,115
2nd Fiscal Year	(12,196)
3rd Fiscal Year	49,294
4th Fiscal Year	23,921
5th Fiscal Year	8,391
Thereafter	0
Total	$ 88,526

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00564388%
Employer's proportionate share at MD		0.00620984%
Employer's proportionate share of system NPL/(A) at prior MD	$	864,191
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,163,146**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,921,298
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	528,653
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	203,225
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,183
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,466)
Employer's Total Pension Expense/(Income)	**$**	**191,942**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 56,881	$ 4,612
Changes of assumptions	$ 103,327	$ 770
Net difference between projected and actual earnings on investments	$ 20,906	$ 0
Changes in proportionate share	$ 86,637	$ 114,378
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,565	$ 61,424
Total (prior to post-MD contributions)	$ 279,316	$ 181,184
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 98,132

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)
1st Fiscal Year	$ 6,221
2nd Fiscal Year	(52,054)
3rd Fiscal Year	95,748
4th Fiscal Year	37,967
5th Fiscal Year	10,250
Thereafter	0
Total	$ 98,132

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09246322%
Employer's proportionate share at MD	0.10142543%

Employer's proportionate share of system NPL/(A) at prior MD	$ 14,157,974
Employer's proportionate share of system NPL/(A) at MD	**$ 18,997,679**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 31,380,589
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,634,496

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,319,270
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 784,159
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (563,707)
Employer's Total Pension Expense/(Income)	**$ 3,539,722**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 929,044	$ 75,327
Changes of assumptions	$ 1,687,641	$ 12,583
Net difference between projected and actual earnings on investments	$ 341,466	$ 0
Changes in proportionate share	$ 2,759,228	$ 12,636
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,568	$ 1,924,783
Total (prior to post-MD contributions)	$ 5,719,947	$ 2,025,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,694,618

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)
1st Fiscal Year	$ 813,741
2nd Fiscal Year	(106,870)
3rd Fiscal Year	2,154,355
4th Fiscal Year	756,327
5th Fiscal Year	77,065
Thereafter	0
Total	$ 3,694,618

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01082833%
Employer's proportionate share at MD	0.01373911%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,658,035
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,573,430**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,250,821
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,169,631

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	449,629
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	79,796
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(57,626)
Employer's Total Pension Expense/(Income)	**$**	**471,799**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 125,849	$ 10,204
Changes of assumptions	$ 228,608	$ 1,705
Net difference between projected and actual earnings on investments	$ 46,255	$ 0
Changes in proportionate share	$ 399,331	$ 129,638
Differences between employer contributions and employer's proportionate share of system contributions	$ 142	$ 201,591
Total (prior to post-MD contributions)	$ 800,185	$ 343,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 457,047

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 80,455
2nd Fiscal Year	(59,850)
3rd Fiscal Year	272,786
4th Fiscal Year	130,996
5th Fiscal Year	32,660
Thereafter	0
Total	$ 457,047

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00160518%
Employer's proportionate share at MD		0.00145188%
Employer's proportionate share of system NPL/(A) at prior MD	$	245,785
Employer's proportionate share of system NPL/(A) at MD	**$**	**271,947**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	449,205
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	123,601
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	47,515
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(28,143)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,982
Employer's Total Pension Expense/(Income)	**$**	**28,354**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,299	$ 1,078
Changes of assumptions	$ 24,158	$ 180
Net difference between projected and actual earnings on investments	$ 4,888	$ 0
Changes in proportionate share	$ 68,807	$ 161,953
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,201	$ 10,045
Total (prior to post-MD contributions)	$ 141,353	$ 173,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,903)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,122)
2nd Fiscal Year	(19,882)
3rd Fiscal Year	181
4th Fiscal Year	(7,701)
5th Fiscal Year	1,621
Thereafter	0
Total	$ (31,903)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01876280%
Employer's proportionate share at MD		0.02084274%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,872,961
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,903,988**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,448,653
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,774,373
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	682,104
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	243,744
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(81,292)
Employer's Total Pension Expense/(Income)	**$**	**844,556**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 190,917	$ 15,480
Changes of assumptions	$ 346,807	$ 2,586
Net difference between projected and actual earnings on investments	$ 70,171	$ 0
Changes in proportionate share	$ 593,226	$ 31,440
Differences between employer contributions and employer's proportionate share of system contributions	$ 105	$ 280,037
Total (prior to post-MD contributions)	$ 1,201,226	$ 329,543
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 871,683

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)
1st Fiscal Year	$ 236,197
2nd Fiscal Year	8,165
3rd Fiscal Year	435,825
4th Fiscal Year	161,478
5th Fiscal Year	30,018
Thereafter	0
Total	$ 871,683

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01017532%
Employer's proportionate share at MD		0.01238439%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,558,046
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,319,681**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,831,677
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,054,301

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	405,294
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	29,630
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,080
Employer's Total Pension Expense/(Income)	**$**	**444,004**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 113,439	$ 9,198
Changes of assumptions	$ 206,067	$ 1,536
Net difference between projected and actual earnings on investments	$ 41,694	$ 0
Changes in proportionate share	$ 332,855	$ 67,735
Differences between employer contributions and employer's proportionate share of system contributions	$ 57,568	$ 68,142
Total (prior to post-MD contributions)	$ 751,623	$ 146,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 605,012

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)
1st Fiscal Year	$ 94,442
2nd Fiscal Year	15,398
3rd Fiscal Year	314,548
4th Fiscal Year	148,653
5th Fiscal Year	31,972
Thereafter	0
Total	$ 605,012

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00328486%
Employer's proportionate share at MD		0.00276129%
Employer's proportionate share of system NPL/(A) at prior MD	$	502,978
Employer's proportionate share of system NPL/(A) at MD	**$**	**517,209**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	854,331
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	235,073
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	90,367
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,686
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,237
Employer's Total Pension Expense/(Income)	**$**	**112,290**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,293	$ 2,051
Changes of assumptions	$ 45,946	$ 343
Net difference between projected and actual earnings on investments	$ 9,296	$ 0
Changes in proportionate share	$ 95,536	$ 67,855
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,943	$ 32,456
Total (prior to post-MD contributions)	$ 207,014	$ 102,705
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 104,309

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 33,221
2nd Fiscal Year	8,040
3rd Fiscal Year	56,831
4th Fiscal Year	9,089
5th Fiscal Year	(2,871)
Thereafter	0
Total	$ 104,309

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00214192%
Employer's proportionate share at MD		0.00179415%
Employer's proportionate share of system NPL/(A) at prior MD	$	327,971
Employer's proportionate share of system NPL/(A) at MD	**$**	**336,057**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	555,102
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	152,739
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	58,716
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	27,958
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,421)
Employer's Total Pension Expense/(Income)	**$**	**82,253**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,434	$ 1,332
Changes of assumptions	$ 29,853	$ 223
Net difference between projected and actual earnings on investments	$ 6,040	$ 0
Changes in proportionate share	$ 110,897	$ 45,569
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,022	$ 30,367
Total (prior to post-MD contributions)	$ 177,246	$ 77,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 99,755

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)
1st Fiscal Year	$ 29,742
2nd Fiscal Year	14,193
3rd Fiscal Year	47,178
4th Fiscal Year	10,879
5th Fiscal Year	(2,236)
Thereafter	0
Total	$ 99,755

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04888259%
Employer's proportionate share at MD	0.05297155%

Employer's proportionate share of system NPL/(A) at prior MD	$	7,484,905
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,921,935**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,389,168
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,509,546

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,733,558
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	226,443
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(167,924)
Employer's Total Pension Expense/(Income)	**$**	**1,792,077**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 485,213	$ 39,341
Changes of assumptions	$ 881,406	$ 6,572
Net difference between projected and actual earnings on investments	$ 178,338	$ 0
Changes in proportionate share	$ 823,737	$ 113,948
Differences between employer contributions and employer's proportionate share of system contributions	$ 387,087	$ 572,976
Total (prior to post-MD contributions)	$ 2,755,781	$ 732,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,022,944

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 288,787
2nd Fiscal Year	(89,198)
3rd Fiscal Year	1,191,466
4th Fiscal Year	526,243
5th Fiscal Year	105,645
Thereafter	0
Total	$ 2,022,944

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00241561%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**452,460**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	747,379
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	205,644

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	79,054
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(250,132)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(65,035)
Employer's Total Pension Expense/(Income)	**$**	**(236,113)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,127	$ 1,794
Changes of assumptions	$ 40,194	$ 300
Net difference between projected and actual earnings on investments	$ 8,133	$ 0
Changes in proportionate share	$ 415,782	$ 1,406,628
Differences between employer contributions and employer's proportionate share of system contributions	$ 195,687	$ 162,828
Total (prior to post-MD contributions)	$ 681,923	$ 1,571,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (889,627)

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)
1st Fiscal Year	$ (349,369)
2nd Fiscal Year	(304,664)
3rd Fiscal Year	(209,822)
4th Fiscal Year	(64,228)
5th Fiscal Year	38,456
Thereafter	0
Total	$ (889,627)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04517202%
Employer's proportionate share at MD	0.05189106%

Employer's proportionate share of system NPL/(A) at prior MD	$	6,916,743
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,719,552**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,054,869
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,417,562

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,698,198
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	592,861
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(242,392)
Employer's Total Pension Expense/(Income)	**$**	**2,048,667**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 475,316	$ 38,539
Changes of assumptions	$ 863,427	$ 6,438
Net difference between projected and actual earnings on investments	$ 174,700	$ 0
Changes in proportionate share	$ 1,921,126	$ 122,195
Differences between employer contributions and employer's proportionate share of system contributions	$ 27,206	$ 794,244
Total (prior to post-MD contributions)	$ 3,461,775	$ 961,416
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,500,359

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)
1st Fiscal Year	$ 482,184
2nd Fiscal Year	77,122
3rd Fiscal Year	1,311,428
4th Fiscal Year	551,115
5th Fiscal Year	78,511
Thereafter	0
Total	$ 2,500,359

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00456481%
Employer's proportionate share at MD		0.00232122%
Employer's proportionate share of system NPL/(A) at prior MD	$	698,964
Employer's proportionate share of system NPL/(A) at MD	**$**	**434,780**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	718,175
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	197,609
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	75,965
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(28,125)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(23,588)
Employer's Total Pension Expense/(Income)	**$**	**24,252**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 21,262	$ 1,724
Changes of assumptions	$ 38,623	$ 288
Net difference between projected and actual earnings on investments	$ 7,815	$ 0
Changes in proportionate share	$ 164,296	$ 356,554
Differences between employer contributions and employer's proportionate share of system contributions	$ 32,191	$ 78,589
Total (prior to post-MD contributions)	$ 264,187	$ 437,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (172,968)

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)
1st Fiscal Year	$ (42,539)
2nd Fiscal Year	(75,415)
3rd Fiscal Year	(4,171)
4th Fiscal Year	(29,840)
5th Fiscal Year	(21,003)
Thereafter	0
Total	$ (172,968)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00052481%
Employer's proportionate share at MD		0.00058158%
Employer's proportionate share of system NPL/(A) at prior MD	$	80,359
Employer's proportionate share of system NPL/(A) at MD	**$**	**108,934**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	179,938
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	49,511
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,033
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,021
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	24,029
Employer's Total Pension Expense/(Income)	**$**	**45,083**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,327	$ 432
Changes of assumptions	$ 9,677	$ 72
Net difference between projected and actual earnings on investments	$ 1,958	$ 0
Changes in proportionate share	$ 9,473	$ 1,563
Differences between employer contributions and employer's proportionate share of system contributions	$ 57,561	$ 0
Total (prior to post-MD contributions)	$ 83,996	$ 2,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 81,929

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 24,056
2nd Fiscal Year	15,575
3rd Fiscal Year	25,174
4th Fiscal Year	13,677
5th Fiscal Year	3,447
Thereafter	0
Total	$ 81,929

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01934101%
Employer's proportionate share at MD	0.01696065%

Employer's proportionate share of system NPL/(A) at prior MD	$ 2,961,497
Employer's proportionate share of system NPL/(A) at MD	**$ 3,176,846**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 5,247,552
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,443,885

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 555,058
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (74,718)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (54,763)
Employer's Total Pension Expense/(Income)	**$ 425,577**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 155,357	$ 12,596
Changes of assumptions	$ 282,212	$ 2,104
Net difference between projected and actual earnings on investments	$ 57,101	$ 0
Changes in proportionate share	$ 160,711	$ 386,484
Differences between employer contributions and employer's proportionate share of system contributions	$ 86,633	$ 222,802
Total (prior to post-MD contributions)	$ 742,014	$ 623,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 118,028

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38,685)
2nd Fiscal Year	(140,576)
3rd Fiscal Year	262,330
4th Fiscal Year	47,075
5th Fiscal Year	(12,116)
Thereafter	0
Total	$ 118,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00826457%
Employer's proportionate share at MD		0.00882996%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,265,471
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,653,912**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,731,951
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	751,707
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	288,971
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	125,651
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(54,135)
Employer's Total Pension Expense/(Income)	**$**	**360,487**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 80,881	$ 6,558
Changes of assumptions	$ 146,924	$ 1,095
Net difference between projected and actual earnings on investments	$ 29,728	$ 0
Changes in proportionate share	$ 514,672	$ 114,730
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,385	$ 190,426
Total (prior to post-MD contributions)	$ 778,590	$ 312,809
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 465,781

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 115,175
2nd Fiscal Year	7,794
3rd Fiscal Year	234,911
4th Fiscal Year	102,150
5th Fiscal Year	5,751
Thereafter	0
Total	$ 465,781

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00245602%
Employer's proportionate share at MD		0.00219391%
Employer's proportionate share of system NPL/(A) at prior MD	$	376,066
Employer's proportionate share of system NPL/(A) at MD	**$**	**410,934**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	678,786
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	186,771
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	71,798
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	30,094
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	68
Employer's Total Pension Expense/(Income)	**$**	**101,960**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 20,096	$ 1,629
Changes of assumptions	$ 36,505	$ 272
Net difference between projected and actual earnings on investments	$ 7,386	$ 0
Changes in proportionate share	$ 137,388	$ 60,360
Differences between employer contributions and employer's proportionate share of system contributions	$ 70,592	$ 52,901
Total (prior to post-MD contributions)	$ 271,967	$ 115,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 156,805

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 58,233
2nd Fiscal Year	27,097
3rd Fiscal Year	51,116
4th Fiscal Year	15,882
5th Fiscal Year	4,477
Thereafter	0
Total	$ 156,805

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01625496%
Employer's proportionate share at MD		0.02018077%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,488,961
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,779,997**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,243,843
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,718,019
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	660,440
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	134,150
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	48,688
Employer's Total Pension Expense/(Income)	**$**	**843,278**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 184,853	$ 14,988
Changes of assumptions	$ 335,793	$ 2,504
Net difference between projected and actual earnings on investments	$ 67,942	$ 0
Changes in proportionate share	$ 532,541	$ 136,340
Differences between employer contributions and employer's proportionate share of system contributions	$ 139,894	$ 62,052
Total (prior to post-MD contributions)	$ 1,261,023	$ 215,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,045,139

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)
1st Fiscal Year	$ 241,674
2nd Fiscal Year	22,002
3rd Fiscal Year	482,782
4th Fiscal Year	239,427
5th Fiscal Year	59,254
Thereafter	0
Total	$ 1,045,139

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02089747%
Employer's proportionate share at MD		0.02194282%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,199,822
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,110,041**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,789,013
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,868,024
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	718,105
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(93,116)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(162,120)
Employer's Total Pension Expense/(Income)	**$**	**462,869**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 200,994	$ 16,297
Changes of assumptions	$ 365,112	$ 2,722
Net difference between projected and actual earnings on investments	$ 73,874	$ 0
Changes in proportionate share	$ 354,933	$ 384,425
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 426,067
Total (prior to post-MD contributions)	$ 994,913	$ 829,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 165,402

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)
1st Fiscal Year	$ (59,139)
2nd Fiscal Year	(279,379)
3rd Fiscal Year	339,315
4th Fiscal Year	147,932
5th Fiscal Year	16,673
Thereafter	0
Total	$ 165,402

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00410681%
Employer's proportionate share at MD		0.00318121%
Employer's proportionate share of system NPL/(A) at prior MD	$	628,835
Employer's proportionate share of system NPL/(A) at MD	**$**	**595,862**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	984,253
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	270,821
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	104,109
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,158
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,721)
Employer's Total Pension Expense/(Income)	**$**	**106,546**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,139	$ 2,363
Changes of assumptions	$ 52,933	$ 395
Net difference between projected and actual earnings on investments	$ 10,710	$ 0
Changes in proportionate share	$ 84,964	$ 127,241
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,522	$ 67,056
Total (prior to post-MD contributions)	$ 184,268	$ 197,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,787)

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)
1st Fiscal Year	$ 18,534
2nd Fiscal Year	(39,926)
3rd Fiscal Year	25,818
4th Fiscal Year	(8,545)
5th Fiscal Year	(8,666)
Thereafter	0
Total	$ (12,787)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00631247%
Employer's proportionate share at MD		0.00618950%
Employer's proportionate share of system NPL/(A) at prior MD	$	966,566
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,159,336**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,915,004
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	526,921
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	202,559
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	61,125
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(26,375)
Employer's Total Pension Expense/(Income)	**$**	**237,309**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 56,695	$ 4,597
Changes of assumptions	$ 102,989	$ 768
Net difference between projected and actual earnings on investments	$ 20,838	$ 0
Changes in proportionate share	$ 105,306	$ 15,051
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 87,983
Total (prior to post-MD contributions)	$ 285,828	$ 108,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 177,429

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)
1st Fiscal Year	$ 49,550
2nd Fiscal Year	(13,743)
3rd Fiscal Year	112,399
4th Fiscal Year	28,320
5th Fiscal Year	903
Thereafter	0
Total	$ 177,429

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(119,728)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,909)
Employer's Total Pension Expense/(Income)	**$**	**(128,637)**

	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	$ 105,661
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,681
Total (prior to post-MD contributions)	$ 0	$ 107,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (107,342)

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)
1st Fiscal Year	$ (85,438)
2nd Fiscal Year	(21,904)
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (107,342)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01207558%
Employer's proportionate share at MD		0.01376963%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,849,014
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,579,146**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,260,264
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,172,229
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	450,628
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	94,746
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(117,892)
Employer's Total Pension Expense/(Income)	**$**	**427,482**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 126,128	$ 10,227
Changes of assumptions	$ 229,116	$ 1,708
Net difference between projected and actual earnings on investments	$ 46,358	$ 0
Changes in proportionate share	$ 394,557	$ 12,581
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 422,947
Total (prior to post-MD contributions)	$ 796,159	$ 447,463
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 348,696

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 46,613
2nd Fiscal Year	(60,684)
3rd Fiscal Year	270,637
4th Fiscal Year	88,629
5th Fiscal Year	3,500
Thereafter	0
Total	$ 348,696

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01500625%
Employer's proportionate share at MD	0.01898949%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,297,758
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,556,862**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,875,266
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,616,603

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	621,454
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	251,471
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(88,360)
Employer's Total Pension Expense/(Income)	**$**	**784,565**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 173,941	$ 14,103
Changes of assumptions	$ 315,971	$ 2,356
Net difference between projected and actual earnings on investments	$ 63,931	$ 0
Changes in proportionate share	$ 888,815	$ 67,889
Differences between employer contributions and employer's proportionate share of system contributions	$ 358	$ 299,564
Total (prior to post-MD contributions)	$ 1,443,016	$ 383,912
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,059,104

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)
1st Fiscal Year	$ 212,219
2nd Fiscal Year	74,246
3rd Fiscal Year	506,393
4th Fiscal Year	224,217
5th Fiscal Year	42,028
Thereafter	0
Total	$ 1,059,104

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02852407%
Employer's proportionate share at MD		0.02454901%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,367,607
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,598,198**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,595,357
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,089,893

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	803,396
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(50,181)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(96,085)
Employer's Total Pension Expense/(Income)	**$**	**657,130**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 224,866	$ 18,232
Changes of assumptions	$ 408,477	$ 3,046
Net difference between projected and actual earnings on investments	$ 82,648	$ 0
Changes in proportionate share	$ 222,572	$ 541,746
Differences between employer contributions and employer's proportionate share of system contributions	$ 104,964	$ 364,933
Total (prior to post-MD contributions)	$ 1,043,527	$ 927,957
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 115,570

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)
1st Fiscal Year	$ (43,388)
2nd Fiscal Year	(222,662)
3rd Fiscal Year	355,021
4th Fiscal Year	50,298
5th Fiscal Year	(23,699)
Thereafter	0
Total	$ 115,570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05412110%
Employer's proportionate share at MD	0.05668655%

Employer's proportionate share of system NPL/(A) at prior MD	$	8,287,026
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,617,780**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,538,573
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,825,809

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,855,136
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	165,251
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	32,904
Employer's Total Pension Expense/(Income)	**$**	**2,053,291**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 519,242	$ 42,100
Changes of assumptions	$ 943,221	$ 7,033
Net difference between projected and actual earnings on investments	$ 190,845	$ 0
Changes in proportionate share	$ 571,690	$ 727,628
Differences between employer contributions and employer's proportionate share of system contributions	$ 291,190	$ 422,299
Total (prior to post-MD contributions)	$ 2,516,188	$ 1,199,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,317,128

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 243,727
2nd Fiscal Year	(324,809)
3rd Fiscal Year	972,890
4th Fiscal Year	352,689
5th Fiscal Year	72,631
Thereafter	0
Total	$ 1,317,128

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00159834%
Employer's proportionate share at MD		0.00087945%
Employer's proportionate share of system NPL/(A) at prior MD	$	244,738
Employer's proportionate share of system NPL/(A) at MD	**$**	**164,727**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	272,098
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	74,869
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	28,781
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(53,820)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	296
Employer's Total Pension Expense/(Income)	**$**	**(24,743)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,056	$ 653
Changes of assumptions	$ 14,633	$ 109
Net difference between projected and actual earnings on investments	$ 2,961	$ 0
Changes in proportionate share	$ 1,567	$ 166,220
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,123	$ 10,882
Total (prior to post-MD contributions)	$ 57,340	$ 177,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (120,524)

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)
1st Fiscal Year	$ (52,113)
2nd Fiscal Year	(42,119)
3rd Fiscal Year	(8,713)
4th Fiscal Year	(12,476)
5th Fiscal Year	(5,104)
Thereafter	0
Total	$ (120,524)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00796913%
Employer's proportionate share at MD		0.00457478%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,220,234
Employer's proportionate share of system NPL/(A) at MD	**$**	**856,888**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,415,417
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	389,458
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	149,715
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(66,387)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,006)
Employer's Total Pension Expense/(Income)	**$**	**64,322**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 41,904	$ 3,398
Changes of assumptions	$ 76,121	$ 568
Net difference between projected and actual earnings on investments	$ 15,402	$ 0
Changes in proportionate share	$ 109,753	$ 447,140
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,520	$ 121,942
Total (prior to post-MD contributions)	$ 274,700	$ 573,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (298,348)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (81,024)
2nd Fiscal Year	(110,562)
3rd Fiscal Year	(5,583)
4th Fiscal Year	(66,443)
5th Fiscal Year	(34,736)
Thereafter	0
Total	$ (298,348)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00348327%
Employer's proportionate share at MD		0.00406831%
Employer's proportionate share of system NPL/(A) at prior MD	$	533,359
Employer's proportionate share of system NPL/(A) at MD	**$**	**762,022**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,258,717
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	346,341
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	133,140
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,909
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,930)
Employer's Total Pension Expense/(Income)	**$**	**147,119**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 37,265	$ 3,021
Changes of assumptions	$ 67,694	$ 505
Net difference between projected and actual earnings on investments	$ 13,697	$ 0
Changes in proportionate share	$ 135,556	$ 100,042
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,996	$ 44,032
Total (prior to post-MD contributions)	$ 270,208	$ 147,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 122,608

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 26,845
2nd Fiscal Year	(12,269)
3rd Fiscal Year	71,462
4th Fiscal Year	27,718
5th Fiscal Year	8,852
Thereafter	0
Total	$ 122,608

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00389356%
Employer's proportionate share at MD		0.00421146%
Employer's proportionate share of system NPL/(A) at prior MD	$	596,182
Employer's proportionate share of system NPL/(A) at MD	**$**	**788,835**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,303,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	358,528
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	137,825
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	47,405
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,986)
Employer's Total Pension Expense/(Income)	**$**	**162,244**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 38,576	$ 3,128
Changes of assumptions	$ 70,075	$ 522
Net difference between projected and actual earnings on investments	$ 14,179	$ 0
Changes in proportionate share	$ 152,907	$ 14,989
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,232	$ 67,742
Total (prior to post-MD contributions)	$ 281,969	$ 86,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 195,588

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)
1st Fiscal Year	$ 34,659
2nd Fiscal Year	5,095
3rd Fiscal Year	108,022
4th Fiscal Year	43,500
5th Fiscal Year	4,311
Thereafter	0
Total	$ 195,588

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01446817%
Employer's proportionate share at MD	0.01820687%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,215,367
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,410,272**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,633,127
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,549,978

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	595,842
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	183,483
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(64,717)
Employer's Total Pension Expense/(Income)	**$**	**714,608**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 166,773	$ 13,522
Changes of assumptions	$ 302,948	$ 2,259
Net difference between projected and actual earnings on investments	$ 61,297	$ 0
Changes in proportionate share	$ 660,390	$ 190,150
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,110	$ 199,216
Total (prior to post-MD contributions)	$ 1,207,518	$ 405,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 802,371

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)
1st Fiscal Year	$ 179,890
2nd Fiscal Year	(5,273)
3rd Fiscal Year	391,861
4th Fiscal Year	184,249
5th Fiscal Year	51,644
Thereafter	0
Total	$ 802,371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00476009%
Employer's proportionate share at MD		0.00449640%
Employer's proportionate share of system NPL/(A) at prior MD	$	728,865
Employer's proportionate share of system NPL/(A) at MD	**$**	**842,207**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,391,167
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	382,785
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	147,150
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(34,480)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,075)
Employer's Total Pension Expense/(Income)	**$**	**109,595**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 41,186	$ 3,339
Changes of assumptions	$ 74,817	$ 558
Net difference between projected and actual earnings on investments	$ 15,138	$ 0
Changes in proportionate share	$ 3,344	$ 162,529
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,032	$ 48,617
Total (prior to post-MD contributions)	$ 158,517	$ 215,043
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (56,526)

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)
1st Fiscal Year	$ (37,033)
2nd Fiscal Year	(75,459)
3rd Fiscal Year	45,040
4th Fiscal Year	10,382
5th Fiscal Year	544
Thereafter	0
Total	$ (56,526)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05264107%
Employer's proportionate share at MD	0.06722320%

Employer's proportionate share of system NPL/(A) at prior MD	$	8,060,404
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,591,367**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,798,567
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,722,810

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,199,961
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	443,902
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(141,888)
Employer's Total Pension Expense/(Income)	**$**	**2,501,975**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 615,756	$ 49,926
Changes of assumptions	$ 1,118,543	$ 8,340
Net difference between projected and actual earnings on investments	$ 226,318	$ 0
Changes in proportionate share	$ 1,912,329	$ 178,307
Differences between employer contributions and employer's proportionate share of system contributions	$ 86,047	$ 692,144
Total (prior to post-MD contributions)	$ 3,958,993	$ 928,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,030,276

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)
1st Fiscal Year	$ 517,576
2nd Fiscal Year	(44,878)
3rd Fiscal Year	1,598,707
4th Fiscal Year	780,836
5th Fiscal Year	178,036
Thereafter	0
Total	$ 3,030,276

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00443313%
Employer's proportionate share at MD		0.00374243%
Employer's proportionate share of system NPL/(A) at prior MD	$	678,801
Employer's proportionate share of system NPL/(A) at MD	**$**	**700,983**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,157,892
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	318,599
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	122,476
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	14,219
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,636)
Employer's Total Pension Expense/(Income)	**$**	**118,059**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 34,280	$ 2,779
Changes of assumptions	$ 62,271	$ 464
Net difference between projected and actual earnings on investments	$ 12,600	$ 0
Changes in proportionate share	$ 57,883	$ 86,022
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,712	$ 70,904
Total (prior to post-MD contributions)	$ 185,746	$ 160,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,577

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,767
2nd Fiscal Year	(33,217)
3rd Fiscal Year	46,474
4th Fiscal Year	2,788
5th Fiscal Year	(4,237)
Thereafter	0
Total	$ 25,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.53390875%
Employer's proportionate share at MD	0.59968947%
Employer's proportionate share of system NPL/(A) at prior MD	$ 81,752,142
Employer's proportionate share of system NPL/(A) at MD	**$ 112,325,952**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 185,541,323
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 51,052,445

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 19,625,566
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (387,426)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (3,601,963)
Employer's Total Pension Expense/(Income)	**$ 15,636,177**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,493,082	$ 445,382
Changes of assumptions	$ 9,978,373	$ 74,399
Net difference between projected and actual earnings on investments	$ 2,018,957	$ 0
Changes in proportionate share	$ 9,451,406	$ 12,639,115
Differences between employer contributions and employer's proportionate share of system contributions	$ 713,980	$ 8,864,706
Total (prior to post-MD contributions)	$ 27,655,798	$ 22,023,602
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,632,196

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,300,408)
2nd Fiscal Year	(6,291,155)
3rd Fiscal Year	8,568,331
4th Fiscal Year	3,576,072
5th Fiscal Year	1,079,356
Thereafter	0
Total	$ 5,632,196

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02654643%
Employer's proportionate share at MD	0.03409933%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,064,791
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,387,038**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,550,185
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,902,926

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,115,942
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	318,634
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(63,600)
Employer's Total Pension Expense/(Income)	**$**	**1,370,976**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 312,346	$ 25,325
Changes of assumptions	$ 567,387	$ 4,230
Net difference between projected and actual earnings on investments	$ 114,801	$ 0
Changes in proportionate share	$ 1,328,233	$ 303,287
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,711	$ 245,278
Total (prior to post-MD contributions)	$ 2,342,478	$ 578,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,764,358

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 301,069
2nd Fiscal Year	91,408
3rd Fiscal Year	869,238
4th Fiscal Year	404,074
5th Fiscal Year	98,568
Thereafter	0
Total	$ 1,764,358

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05525233%
Employer's proportionate share at MD		0.06533879%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,460,240
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,238,404**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,215,538
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,562,387
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,138,291
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	303,798
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	268,924
Employer's Total Pension Expense/(Income)	**$**	**2,711,013**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 598,495	$ 48,526
Changes of assumptions	$ 1,087,187	$ 8,106
Net difference between projected and actual earnings on investments	$ 219,974	$ 0
Changes in proportionate share	$ 1,536,897	$ 195,849
Differences between employer contributions and employer's proportionate share of system contributions	$ 605,841	$ 555,270
Total (prior to post-MD contributions)	$ 4,048,394	$ 807,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,240,643

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)
1st Fiscal Year	$ 805,571
2nd Fiscal Year	63,489
3rd Fiscal Year	1,520,611
4th Fiscal Year	699,181
5th Fiscal Year	151,791
Thereafter	0
Total	$ 3,240,643

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00017987%
Employer's proportionate share at MD		0.00094464%
Employer's proportionate share of system NPL/(A) at prior MD	$	27,542
Employer's proportionate share of system NPL/(A) at MD	**$**	**176,938**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	292,268
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	80,419
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	30,914
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,849
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(895)
Employer's Total Pension Expense/(Income)	**$**	**45,868**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,653	$ 702
Changes of assumptions	$ 15,718	$ 117
Net difference between projected and actual earnings on investments	$ 3,180	$ 0
Changes in proportionate share	$ 96,018	$ 9,327
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,311	$ 20,137
Total (prior to post-MD contributions)	$ 128,880	$ 30,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 98,597

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)
1st Fiscal Year	$ 19,165
2nd Fiscal Year	12,023
3rd Fiscal Year	35,772
4th Fiscal Year	24,097
5th Fiscal Year	7,541
Thereafter	0
Total	$ 98,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00366401%
Employer's proportionate share at MD		0.00310915%
Employer's proportionate share of system NPL/(A) at prior MD	$	561,033
Employer's proportionate share of system NPL/(A) at MD	**$**	**582,365**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	961,958
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	264,687
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	101,751
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	44,691
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(56,031)
Employer's Total Pension Expense/(Income)	**$**	**90,411**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,479	$ 2,309
Changes of assumptions	$ 51,734	$ 386
Net difference between projected and actual earnings on investments	$ 10,467	$ 0
Changes in proportionate share	$ 232,595	$ 77,544
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 173,732
Total (prior to post-MD contributions)	$ 323,275	$ 253,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 69,304

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)
1st Fiscal Year	$ 36,650
2nd Fiscal Year	(8,840)
3rd Fiscal Year	51,088
4th Fiscal Year	629
5th Fiscal Year	(10,222)
Thereafter	0
Total	$ 69,304

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00853767%
Employer's proportionate share at MD		0.00627429%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,307,289
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,175,218**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,941,238
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	534,140
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	205,334
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(62,167)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(37,378)
Employer's Total Pension Expense/(Income)	**$**	**105,789**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 57,472	$ 4,660
Changes of assumptions	$ 104,399	$ 778
Net difference between projected and actual earnings on investments	$ 21,123	$ 0
Changes in proportionate share	$ 39,181	$ 322,636
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,346	$ 130,682
Total (prior to post-MD contributions)	$ 245,521	$ 458,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (213,235)

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)
1st Fiscal Year	$ (58,255)
2nd Fiscal Year	(121,883)
3rd Fiscal Year	23,362
4th Fiscal Year	(36,352)
5th Fiscal Year	(20,107)
Thereafter	0
Total	$ (213,235)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00460993%
Employer's proportionate share at MD		0.00461216%
Employer's proportionate share of system NPL/(A) at prior MD	$	705,873
Employer's proportionate share of system NPL/(A) at MD	**$**	**863,889**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,426,982
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	392,640
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	150,939
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	704
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,004)
Employer's Total Pension Expense/(Income)	**$**	**133,639**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 42,247	$ 3,425
Changes of assumptions	$ 76,743	$ 572
Net difference between projected and actual earnings on investments	$ 15,528	$ 0
Changes in proportionate share	$ 71,669	$ 41,880
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,233	$ 56,997
Total (prior to post-MD contributions)	$ 214,420	$ 102,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 111,546

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)
1st Fiscal Year	$ 3,196
2nd Fiscal Year	(15,618)
3rd Fiscal Year	92,148
4th Fiscal Year	28,916
5th Fiscal Year	2,903
Thereafter	0
Total	$ 111,546

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,224)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(97)
Employer's Total Pension Expense/(Income)	**$**	**(2,321)**

	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	$	1,927
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	9
Total (prior to post-MD contributions)	$	0	$	1,936
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,936)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,538)
2nd Fiscal Year	(398)
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (1,936)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00364229%
Employer's proportionate share at MD		0.00499123%
Employer's proportionate share of system NPL/(A) at prior MD	$	557,708
Employer's proportionate share of system NPL/(A) at MD	**$**	**934,892**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,544,265
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	424,911

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	163,344
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	77,029
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(30,594)
Employer's Total Pension Expense/(Income)	**$**	**209,779**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 45,719	$ 3,707
Changes of assumptions	$ 83,050	$ 619
Net difference between projected and actual earnings on investments	$ 16,804	$ 0
Changes in proportionate share	$ 356,079	$ 38,551
Differences between employer contributions and employer's proportionate share of system contributions	$ 849	$ 108,536
Total (prior to post-MD contributions)	$ 502,501	$ 151,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 351,088

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)
1st Fiscal Year	$ 85,424
2nd Fiscal Year	27,717
3rd Fiscal Year	149,494
4th Fiscal Year	75,726
5th Fiscal Year	12,726
Thereafter	0
Total	$ 351,088

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00057504%
Employer's proportionate share at MD		0.00160495%
Employer's proportionate share of system NPL/(A) at prior MD	$	88,050
Employer's proportionate share of system NPL/(A) at MD	**$**	**300,618**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	496,565
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	136,632

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	52,524
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(25,708)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,099)
Employer's Total Pension Expense/(Income)	**$**	**20,717**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,701	$ 1,192
Changes of assumptions	$ 26,705	$ 199
Net difference between projected and actual earnings on investments	$ 5,403	$ 0
Changes in proportionate share	$ 130,579	$ 201,562
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,180	$ 9,939
Total (prior to post-MD contributions)	$ 190,568	$ 212,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,324)

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)
1st Fiscal Year	$ (38,176)
2nd Fiscal Year	(41,397)
3rd Fiscal Year	19,475
4th Fiscal Year	25,115
5th Fiscal Year	12,660
Thereafter	0
Total	$ (22,324)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00413072%
Employer's proportionate share at MD		0.00369738%
Employer's proportionate share of system NPL/(A) at prior MD	$	632,496
Employer's proportionate share of system NPL/(A) at MD	**$**	**692,545**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,143,953
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	314,763
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	121,001
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	34,992
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(33,302)
Employer's Total Pension Expense/(Income)	**$**	**122,691**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,868	$ 2,746
Changes of assumptions	$ 61,522	$ 459
Net difference between projected and actual earnings on investments	$ 12,448	$ 0
Changes in proportionate share	$ 76,824	$ 53,039
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 90,735
Total (prior to post-MD contributions)	$ 184,662	$ 146,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 37,683

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)
1st Fiscal Year	$ 13,098
2nd Fiscal Year	(29,311)
3rd Fiscal Year	51,798
4th Fiscal Year	6,107
5th Fiscal Year	(4,010)
Thereafter	0
Total	$ 37,683

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00079768%
Employer's proportionate share at MD		0.00152466%
Employer's proportionate share of system NPL/(A) at prior MD	$	122,141
Employer's proportionate share of system NPL/(A) at MD	**$**	**285,579**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	471,723
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	129,797

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	49,896
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,752
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,034)
Employer's Total Pension Expense/(Income)	**$**	**60,614**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,966	$ 1,132
Changes of assumptions	$ 25,369	$ 189
Net difference between projected and actual earnings on investments	$ 5,133	$ 0
Changes in proportionate share	$ 141,955	$ 33,046
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,097	$ 23,174
Total (prior to post-MD contributions)	$ 192,520	$ 57,541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 134,979

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)
1st Fiscal Year	$ 36,190
2nd Fiscal Year	17,612
3rd Fiscal Year	44,952
4th Fiscal Year	26,920
5th Fiscal Year	9,304
Thereafter	0
Total	$ 134,979

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00698309%
Employer's proportionate share at MD	0.00762899%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,069,251
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,428,962**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,360,376
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	649,467

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	249,668
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(42,365)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(38,614)
Employer's Total Pension Expense/(Income)	**$**	**168,689**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 69,881	$ 5,666
Changes of assumptions	$ 126,941	$ 946
Net difference between projected and actual earnings on investments	$ 25,684	$ 0
Changes in proportionate share	$ 94,290	$ 120,281
Differences between employer contributions and employer's proportionate share of system contributions	$ 133	$ 98,622
Total (prior to post-MD contributions)	$ 316,929	$ 225,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 91,414

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,789)
2nd Fiscal Year	(70,840)
3rd Fiscal Year	114,566
4th Fiscal Year	44,684
5th Fiscal Year	10,793
Thereafter	0
Total	$ 91,414

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01457258%
Employer's proportionate share at MD	0.01875513%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,231,354
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,512,965**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,802,756
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,596,652

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	613,784
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	190,957
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(62,953)
Employer's Total Pension Expense/(Income)	**$**	**741,788**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 171,795	$ 13,929
Changes of assumptions	$ 312,071	$ 2,327
Net difference between projected and actual earnings on investments	$ 63,142	$ 0
Changes in proportionate share	$ 761,100	$ 289,472
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,972	$ 239,051
Total (prior to post-MD contributions)	$ 1,310,080	$ 544,779
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 765,301

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 141,289
2nd Fiscal Year	(5,432)
3rd Fiscal Year	405,807
4th Fiscal Year	176,176
5th Fiscal Year	47,461
Thereafter	0
Total	$ 765,301

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00187970%
Employer's proportionate share at MD		0.00289752%
Employer's proportionate share of system NPL/(A) at prior MD	$	287,820
Employer's proportionate share of system NPL/(A) at MD	**$**	**542,725**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	896,480
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	246,670

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	94,825
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	48,673
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,401)
Employer's Total Pension Expense/(Income)	**$**	**132,097**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,541	$ 2,152
Changes of assumptions	$ 48,213	$ 359
Net difference between projected and actual earnings on investments	$ 9,755	$ 0
Changes in proportionate share	$ 199,072	$ 4,828
Differences between employer contributions and employer's proportionate share of system contributions	$ 349	$ 48,621
Total (prior to post-MD contributions)	$ 283,930	$ 55,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 227,970

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 54,712
2nd Fiscal Year	31,958
3rd Fiscal Year	88,527
4th Fiscal Year	42,307
5th Fiscal Year	10,464
Thereafter	0
Total	$ 227,970

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00612958%
Employer's proportionate share at MD		0.00808994%
Employer's proportionate share of system NPL/(A) at prior MD	$	938,562
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,515,301**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,502,992
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	688,708
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	264,753
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	97,778
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(115,419)
Employer's Total Pension Expense/(Income)	**$**	**247,112**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 74,103	$ 6,008
Changes of assumptions	$ 134,610	$ 1,004
Net difference between projected and actual earnings on investments	$ 27,236	$ 0
Changes in proportionate share	$ 401,323	$ 66,357
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 365,101
Total (prior to post-MD contributions)	$ 637,272	$ 438,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 198,802

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)
1st Fiscal Year	$ 37,893
2nd Fiscal Year	(30,744)
3rd Fiscal Year	136,212
4th Fiscal Year	44,156
5th Fiscal Year	11,285
Thereafter	0
Total	$ 198,802

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2611: Burnt River Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,403
Employer's Total Pension Expense/(Income)	**$**	**1,403**

	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	$	6,174	$	0
Total (prior to post-MD contributions)	$	6,174	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	6,174

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,403
2nd Fiscal Year		1,403
3rd Fiscal Year		1,403
4th Fiscal Year		1,403
5th Fiscal Year		562
Thereafter		0
Total	$	6,174

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04871020%
Employer's proportionate share at MD	0.06294926%

Employer's proportionate share of system NPL/(A) at prior MD	$	7,458,509
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,790,828**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	19,476,228
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,358,963

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,060,091
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	651,904
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(156,329)
Employer's Total Pension Expense/(Income)	**$**	**2,555,666**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 576,607	$ 46,752
Changes of assumptions	$ 1,047,427	$ 7,810
Net difference between projected and actual earnings on investments	$ 211,929	$ 0
Changes in proportionate share	$ 2,414,372	$ 1,772
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,568	$ 465,392
Total (prior to post-MD contributions)	$ 4,278,903	$ 521,726
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,757,177

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 790,023
2nd Fiscal Year	253,314
3rd Fiscal Year	1,698,940
4th Fiscal Year	829,553
5th Fiscal Year	185,348
Thereafter	0
Total	$ 3,757,177

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00110979%
Employer's proportionate share at MD	0.00121187%

Employer's proportionate share of system NPL/(A) at prior MD	$	169,931
Employer's proportionate share of system NPL/(A) at MD	**$**	**226,992**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	374,947
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	103,168

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	39,660
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(754)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,376)
Employer's Total Pension Expense/(Income)	**$**	**33,530**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,101	$ 900
Changes of assumptions	$ 20,165	$ 150
Net difference between projected and actual earnings on investments	$ 4,080	$ 0
Changes in proportionate share	$ 17,142	$ 12,154
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,366	$ 23,000
Total (prior to post-MD contributions)	$ 53,854	$ 36,204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,650

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)
1st Fiscal Year	$ (2,555)
2nd Fiscal Year	(10,051)
3rd Fiscal Year	21,742
4th Fiscal Year	7,786
5th Fiscal Year	727
Thereafter	0
Total	$ 17,650

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00039522%
Employer's proportionate share at MD		0.00041361%
Employer's proportionate share of system NPL/(A) at prior MD	$	60,516
Employer's proportionate share of system NPL/(A) at MD	**$**	**77,472**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	127,969
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	35,211
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	13,536
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,752)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,113)
Employer's Total Pension Expense/(Income)	**$**	**(329)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,789	$ 307
Changes of assumptions	$ 6,882	$ 51
Net difference between projected and actual earnings on investments	$ 1,392	$ 0
Changes in proportionate share	$ 2,251	$ 5,098
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 25,035
Total (prior to post-MD contributions)	$ 14,314	$ 30,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,177)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,324)
2nd Fiscal Year	(9,613)
3rd Fiscal Year	2,391
4th Fiscal Year	(301)
5th Fiscal Year	(331)
Thereafter	0
Total	$ (16,177)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.27067497%
Employer's proportionate share at MD	0.26722601%

Employer's proportionate share of system NPL/(A) at prior MD	$ 41,445,769
Employer's proportionate share of system NPL/(A) at MD	**$ 50,053,265**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 82,678,570
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 22,749,343

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,745,296
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 58,717
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,761,543
Employer's Total Pension Expense/(Income)	**$ 10,565,556**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,447,757	$ 198,466
Changes of assumptions	$ 4,446,436	$ 33,153
Net difference between projected and actual earnings on investments	$ 899,662	$ 0
Changes in proportionate share	$ 4,308,221	$ 669,786
Differences between employer contributions and employer's proportionate share of system contributions	$ 803,154	$ 4,513,644
Total (prior to post-MD contributions)	$ 12,905,230	$ 5,415,049
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,490,181

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)
1st Fiscal Year	$ 1,764,500
2nd Fiscal Year	(1,171,204)
3rd Fiscal Year	5,190,874
4th Fiscal Year	1,681,228
5th Fiscal Year	24,784
Thereafter	0
Total	$ 7,490,181

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	281
Employer's Total Pension Expense/(Income)	**$**	**281**

	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	$	1,013	$	0
Total (prior to post-MD contributions)	$	1,013	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,013

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	281
2nd Fiscal Year		275
3rd Fiscal Year		270
4th Fiscal Year		163
5th Fiscal Year		24
Thereafter		0
Total	$	1,013

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00769022%
Employer's proportionate share at MD		0.00724729%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,177,527
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,357,467**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,242,280
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	616,972
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	237,176
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,875
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(28,346)
Employer's Total Pension Expense/(Income)	**$**	**215,705**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 66,384	$ 5,382
Changes of assumptions	$ 120,589	$ 899
Net difference between projected and actual earnings on investments	$ 24,399	$ 0
Changes in proportionate share	$ 229,193	$ 181,190
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,210	$ 113,045
Total (prior to post-MD contributions)	$ 456,775	$ 300,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 156,259

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,712)
2nd Fiscal Year	(42,523)
3rd Fiscal Year	160,308
4th Fiscal Year	55,289
5th Fiscal Year	(2,102)
Thereafter	0
Total	$ 156,259

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00135063%
Employer's proportionate share at MD		0.00159845%
Employer's proportionate share of system NPL/(A) at prior MD	$	206,809
Employer's proportionate share of system NPL/(A) at MD	**$**	**299,401**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	494,554
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	136,078
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	52,311
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	42,854
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,739)
Employer's Total Pension Expense/(Income)	**$**	**76,426**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,642	$ 1,187
Changes of assumptions	$ 26,597	$ 198
Net difference between projected and actual earnings on investments	$ 5,381	$ 0
Changes in proportionate share	$ 99,506	$ 173
Differences between employer contributions and employer's proportionate share of system contributions	$ 146	$ 62,039
Total (prior to post-MD contributions)	$ 146,272	$ 63,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 82,675

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)
1st Fiscal Year	$ 31,267
2nd Fiscal Year	5,870
3rd Fiscal Year	33,117
4th Fiscal Year	10,771
5th Fiscal Year	1,649
Thereafter	0
Total	$ 82,675

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00104911%
Employer's proportionate share at MD		0.00112291%
Employer's proportionate share of system NPL/(A) at prior MD	$	160,640
Employer's proportionate share of system NPL/(A) at MD	**$**	**210,329**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	347,423
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	95,595
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	36,749
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	8,396
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,774)
Employer's Total Pension Expense/(Income)	**$**	**41,371**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,286	$ 834
Changes of assumptions	$ 18,684	$ 139
Net difference between projected and actual earnings on investments	$ 3,780	$ 0
Changes in proportionate share	$ 18,184	$ 1,681
Differences between employer contributions and employer's proportionate share of system contributions	$ 375	$ 12,314
Total (prior to post-MD contributions)	$ 51,309	$ 14,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,341

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)
1st Fiscal Year	$ 8,663
2nd Fiscal Year	(4,418)
3rd Fiscal Year	21,896
4th Fiscal Year	8,821
5th Fiscal Year	1,379
Thereafter	0
Total	$ 36,341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01275425%
Employer's proportionate share at MD		0.01261266%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,952,932
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,362,438**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,902,302
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,073,734

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	412,765
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	218,784
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(105,578)
Employer's Total Pension Expense/(Income)	**$**	**525,971**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 115,530	$ 9,367
Changes of assumptions	$ 209,865	$ 1,565
Net difference between projected and actual earnings on investments	$ 42,463	$ 0
Changes in proportionate share	$ 640,711	$ 25,139
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 316,134
Total (prior to post-MD contributions)	$ 1,008,569	$ 352,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 656,364

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)
1st Fiscal Year	$ 207,514
2nd Fiscal Year	52,020
3rd Fiscal Year	302,474
4th Fiscal Year	95,002
5th Fiscal Year	(646)
Thereafter	0
Total	$ 656,364

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08018782%
Employer's proportionate share at MD	0.09441438%

Employer's proportionate share of system NPL/(A) at prior MD	$ 12,278,364
Employer's proportionate share of system NPL/(A) at MD	**$ 17,684,461**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 29,211,400
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,037,635

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,089,825
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 280,527
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (290,018)
Employer's Total Pension Expense/(Income)	**$ 3,080,334**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 864,824	$ 70,120
Changes of assumptions	$ 1,570,983	$ 11,713
Net difference between projected and actual earnings on investments	$ 317,862	$ 0
Changes in proportionate share	$ 1,781,295	$ 680,810
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,353	$ 873,601
Total (prior to post-MD contributions)	$ 4,559,317	$ 1,636,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,923,073

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 331,479
2nd Fiscal Year	(493,766)
3rd Fiscal Year	1,949,029
4th Fiscal Year	936,433
5th Fiscal Year	199,897
Thereafter	0
Total	$ 2,923,073

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00578605%
Employer's proportionate share at MD		0.00672999%
Employer's proportionate share of system NPL/(A) at prior MD	$	885,960
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,260,573**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,082,230
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	572,934
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	220,247
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	46,252
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(40,833)
Employer's Total Pension Expense/(Income)	**$**	**225,666**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,646	$ 4,998
Changes of assumptions	$ 111,982	$ 835
Net difference between projected and actual earnings on investments	$ 22,658	$ 0
Changes in proportionate share	$ 211,792	$ 95,060
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,609	$ 106,543
Total (prior to post-MD contributions)	$ 411,687	$ 207,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 204,251

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,670
2nd Fiscal Year	(38,874)
3rd Fiscal Year	148,300
4th Fiscal Year	71,232
5th Fiscal Year	11,923
Thereafter	0
Total	$ 204,251

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01238749%
Employer's proportionate share at MD	0.01614064%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,896,773
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,023,253**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,993,844
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,374,076

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	528,222
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	356,416
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(51,551)
Employer's Total Pension Expense/(Income)	**$**	**833,087**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 147,846	$ 11,987
Changes of assumptions	$ 268,568	$ 2,002
Net difference between projected and actual earnings on investments	$ 54,340	$ 0
Changes in proportionate share	$ 1,297,418	$ 29,935
Differences between employer contributions and employer's proportionate share of system contributions	$ 59,799	$ 307,076
Total (prior to post-MD contributions)	$ 1,827,971	$ 351,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,476,971

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)
1st Fiscal Year	$ 401,779
2nd Fiscal Year	265,545
3rd Fiscal Year	541,986
4th Fiscal Year	226,759
5th Fiscal Year	40,902
Thereafter	0
Total	$ 1,476,971

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00117218%
Employer's proportionate share at MD		0.00121887%
Employer's proportionate share of system NPL/(A) at prior MD	$	179,484
Employer's proportionate share of system NPL/(A) at MD	**$**	**228,303**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	377,113
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	103,764

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	39,889
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	338
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,503)
Employer's Total Pension Expense/(Income)	**$**	**32,724**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,165	$ 905
Changes of assumptions	$ 20,281	$ 151
Net difference between projected and actual earnings on investments	$ 4,104	$ 0
Changes in proportionate share	$ 10,303	$ 1,678
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 20,635
Total (prior to post-MD contributions)	$ 45,853	$ 23,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,484

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)
1st Fiscal Year	$ 589
2nd Fiscal Year	(8,232)
3rd Fiscal Year	21,771
4th Fiscal Year	7,552
5th Fiscal Year	803
Thereafter	0
Total	$ 22,484

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00079423%
Employer's proportionate share at MD		0.00103619%
Employer's proportionate share of system NPL/(A) at prior MD	$	121,613
Employer's proportionate share of system NPL/(A) at MD	**$**	**194,085**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	320,593
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	88,212
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	33,911
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	14,342
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(20,220)
Employer's Total Pension Expense/(Income)	**$**	**28,033**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,491	$ 770
Changes of assumptions	$ 17,241	$ 129
Net difference between projected and actual earnings on investments	$ 3,489	$ 0
Changes in proportionate share	$ 36,493	$ 7,984
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 53,556
Total (prior to post-MD contributions)	$ 66,714	$ 62,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,275

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)
1st Fiscal Year	$ (5,912)
2nd Fiscal Year	(12,276)
3rd Fiscal Year	15,255
4th Fiscal Year	5,867
5th Fiscal Year	1,342
Thereafter	0
Total	$ 4,275

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00507265%
Employer's proportionate share at MD	0.00416665%

Employer's proportionate share of system NPL/(A) at prior MD	$	776,724
Employer's proportionate share of system NPL/(A) at MD	**$**	**780,442**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,289,143
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	354,713

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	136,359
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(23,423)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(57,002)
Employer's Total Pension Expense/(Income)	**$**	**55,934**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 38,166	$ 3,095
Changes of assumptions	$ 69,330	$ 517
Net difference between projected and actual earnings on investments	$ 14,028	$ 0
Changes in proportionate share	$ 58,672	$ 179,030
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 131,994
Total (prior to post-MD contributions)	$ 180,196	$ 314,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (134,440)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,009)
2nd Fiscal Year	(90,141)
3rd Fiscal Year	15,435
4th Fiscal Year	(13,682)
5th Fiscal Year	(9,044)
Thereafter	0
Total	$ (134,440)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01086978%
Employer's proportionate share at MD		0.01322848%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,664,381
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,477,785**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,092,834
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,126,160

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	432,918
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	157,095
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(150,130)
Employer's Total Pension Expense/(Income)	**$**	**439,883**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 121,171	$ 9,825
Changes of assumptions	$ 220,112	$ 1,641
Net difference between projected and actual earnings on investments	$ 44,536	$ 0
Changes in proportionate share	$ 570,792	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 438,612
Total (prior to post-MD contributions)	$ 956,611	$ 450,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 506,533

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)
1st Fiscal Year	$ 79,991
2nd Fiscal Year	(23,888)
3rd Fiscal Year	302,952
4th Fiscal Year	128,739
5th Fiscal Year	18,738
Thereafter	0
Total	$ 506,533

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00588725%
Employer's proportionate share at MD		0.00506964%
Employer's proportionate share of system NPL/(A) at prior MD	$	901,456
Employer's proportionate share of system NPL/(A) at MD	**$**	**949,578**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,568,525
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	431,586
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	165,910
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	53,886
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(39,154)
Employer's Total Pension Expense/(Income)	**$**	**180,642**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 46,437	$ 3,765
Changes of assumptions	$ 84,355	$ 629
Net difference between projected and actual earnings on investments	$ 17,068	$ 0
Changes in proportionate share	$ 120,635	$ 111,293
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 96,464
Total (prior to post-MD contributions)	$ 268,495	$ 212,151
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 56,344

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 33,631
2nd Fiscal Year	(44,808)
3rd Fiscal Year	66,366
4th Fiscal Year	7,903
5th Fiscal Year	(6,749)
Thereafter	0
Total	$ 56,344

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00357940%
Employer's proportionate share at MD		0.00371105%
Employer's proportionate share of system NPL/(A) at prior MD	$	548,078
Employer's proportionate share of system NPL/(A) at MD	**$**	**695,105**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,148,183
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	315,927
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	121,449
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,941
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,488)
Employer's Total Pension Expense/(Income)	**$**	**114,902**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,993	$ 2,756
Changes of assumptions	$ 61,749	$ 460
Net difference between projected and actual earnings on investments	$ 12,494	$ 0
Changes in proportionate share	$ 82,337	$ 39,722
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,729	$ 41,051
Total (prior to post-MD contributions)	$ 196,302	$ 83,989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 112,313

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 24,484
2nd Fiscal Year	(18,439)
3rd Fiscal Year	73,138
4th Fiscal Year	29,921
5th Fiscal Year	3,208
Thereafter	0
Total	$ 112,313

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00184449%
Employer's proportionate share at MD		0.00171941%
Employer's proportionate share of system NPL/(A) at prior MD	$	282,428
Employer's proportionate share of system NPL/(A) at MD	**$**	**322,057**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	531,978
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	146,376

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	56,270
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,697
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,017)
Employer's Total Pension Expense/(Income)	**$**	**77,950**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,750	$ 1,277
Changes of assumptions	$ 28,610	$ 213
Net difference between projected and actual earnings on investments	$ 5,789	$ 0
Changes in proportionate share	$ 80,532	$ 15,309
Differences between employer contributions and employer's proportionate share of system contributions	$ 81	$ 51,255
Total (prior to post-MD contributions)	$ 130,762	$ 68,054
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 62,708

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 27,885
2nd Fiscal Year	2,722
3rd Fiscal Year	30,507
4th Fiscal Year	3,511
5th Fiscal Year	(1,920)
Thereafter	0
Total	$ 62,708

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00068266%
Employer's proportionate share at MD		0.00057055%
Employer's proportionate share of system NPL/(A) at prior MD	$	104,529
Employer's proportionate share of system NPL/(A) at MD	**$**	**106,868**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	176,526
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	48,572
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	18,672
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,924)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,790
Employer's Total Pension Expense/(Income)	**$**	**20,538**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,226	$ 424
Changes of assumptions	$ 9,494	$ 71
Net difference between projected and actual earnings on investments	$ 1,921	$ 0
Changes in proportionate share	$ 9,339	$ 20,864
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,095	$ 4,180
Total (prior to post-MD contributions)	$ 38,075	$ 25,539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,536

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,648
2nd Fiscal Year	(3,105)
3rd Fiscal Year	10,761
4th Fiscal Year	2,760
5th Fiscal Year	(528)
Thereafter	0
Total	$ 12,536

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00078586%
Employer's proportionate share at MD		0.00078121%
Employer's proportionate share of system NPL/(A) at prior MD	$	120,331
Employer's proportionate share of system NPL/(A) at MD	**$**	**146,326**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	241,703
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	66,506
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	25,566
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,166)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,625
Employer's Total Pension Expense/(Income)	**$**	**27,025**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,156	$ 580
Changes of assumptions	$ 12,999	$ 97
Net difference between projected and actual earnings on investments	$ 2,630	$ 0
Changes in proportionate share	$ 5,594	$ 13,985
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,544	$ 1,871
Total (prior to post-MD contributions)	$ 46,923	$ 16,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 30,390

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)
1st Fiscal Year	$ 4,096
2nd Fiscal Year	(1,260)
3rd Fiscal Year	18,523
4th Fiscal Year	7,915
5th Fiscal Year	1,115
Thereafter	0
Total	$ 30,390

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00243090%
Employer's proportionate share at MD		0.00299024%
Employer's proportionate share of system NPL/(A) at prior MD	$	372,220
Employer's proportionate share of system NPL/(A) at MD	**$**	**560,092**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	925,167
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	254,564

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	97,859
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	54,838
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,741)
Employer's Total Pension Expense/(Income)	**$**	**143,956**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 27,390	$ 2,221
Changes of assumptions	$ 49,755	$ 371
Net difference between projected and actual earnings on investments	$ 10,067	$ 0
Changes in proportionate share	$ 153,982	$ 1,516
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,431	$ 55,127
Total (prior to post-MD contributions)	$ 246,625	$ 59,235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 187,390

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)
1st Fiscal Year	$ 62,202
2nd Fiscal Year	15,771
3rd Fiscal Year	73,257
4th Fiscal Year	30,775
5th Fiscal Year	5,387
Thereafter	0
Total	$ 187,390

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00468144%
Employer's proportionate share at MD		0.00652684%
Employer's proportionate share of system NPL/(A) at prior MD	$	716,822
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,222,522**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,019,376
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	555,639
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	213,599
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	123,495
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(99,694)
Employer's Total Pension Expense/(Income)	**$**	**237,400**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 59,785	$ 4,847
Changes of assumptions	$ 108,602	$ 810
Net difference between projected and actual earnings on investments	$ 21,974	$ 0
Changes in proportionate share	$ 343,956	$ 156,854
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 245,649
Total (prior to post-MD contributions)	$ 534,317	$ 408,160
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 126,157

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,255
2nd Fiscal Year	(45,729)
3rd Fiscal Year	108,414
4th Fiscal Year	46,251
5th Fiscal Year	15,965
Thereafter	0
Total	$ 126,157

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00511699%
Employer's proportionate share at MD		0.00632470%
Employer's proportionate share of system NPL/(A) at prior MD	$	783,514
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,184,660**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,956,835
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	538,431
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	206,983
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	37,261
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(42,606)
Employer's Total Pension Expense/(Income)	**$**	**201,638**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 57,933	$ 4,697
Changes of assumptions	$ 105,238	$ 785
Net difference between projected and actual earnings on investments	$ 21,293	$ 0
Changes in proportionate share	$ 167,026	$ 28,705
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 126,923
Total (prior to post-MD contributions)	$ 351,490	$ 161,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 190,380

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,067
2nd Fiscal Year	(25,727)
3rd Fiscal Year	132,370
4th Fiscal Year	58,301
5th Fiscal Year	12,372
Thereafter	0
Total	$ 190,380

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00890649%
Employer's proportionate share at MD		0.01121222%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,363,762
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,100,126**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,469,012
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	954,513
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	366,934
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	75,075
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(77,570)
Employer's Total Pension Expense/(Income)	**$**	**364,439**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 102,703	$ 8,327
Changes of assumptions	$ 186,563	$ 1,391
Net difference between projected and actual earnings on investments	$ 37,748	$ 0
Changes in proportionate share	$ 354,099	$ 89,902
Differences between employer contributions and employer's proportionate share of system contributions	$ 40,626	$ 304,718
Total (prior to post-MD contributions)	$ 721,739	$ 404,338
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 317,401

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 30,972
2nd Fiscal Year	(53,680)
3rd Fiscal Year	221,044
4th Fiscal Year	96,828
5th Fiscal Year	22,236
Thereafter	0
Total	$ 317,401

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00081848%
Employer's proportionate share at MD		0.00008894%
Employer's proportionate share of system NPL/(A) at prior MD	$	125,326
Employer's proportionate share of system NPL/(A) at MD	**$**	**16,659**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	27,518
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,572
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,911
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,497)
o 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)	**$**	**(3,542)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 815	$ 66
Changes of assumptions	$ 1,480	$ 11
Net difference between projected and actual earnings on investments	$ 299	$ 0
Changes in proportionate share	$ 39,364	$ 91,310
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,883	$ 23,248
Total (prior to post-MD contributions)	$ 65,841	$ 114,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (48,794)

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)
1st Fiscal Year	$ (5,071)
2nd Fiscal Year	(6,732)
3rd Fiscal Year	(13,326)
4th Fiscal Year	(17,529)
5th Fiscal Year	(6,136)
Thereafter	0
Total	$ (48,794)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00010848%
Employer's proportionate share at MD		0.00011546%
Employer's proportionate share of system NPL/(A) at prior MD	$	16,610
Employer's proportionate share of system NPL/(A) at MD	**$**	**21,626**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	35,723
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,829

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,779
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,637)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,363)
Employer's Total Pension Expense/(Income)	**$**	**(3,221)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,058	$ 86
Changes of assumptions	$ 1,921	$ 14
Net difference between projected and actual earnings on investments	$ 389	$ 0
Changes in proportionate share	$ 1,545	$ 16,921
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,389
Total (prior to post-MD contributions)	$ 4,913	$ 21,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,497)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,494)
2nd Fiscal Year	(6,553)
3rd Fiscal Year	(2,856)
4th Fiscal Year	(1,555)
5th Fiscal Year	(40)
Thereafter	0
Total	$ (16,497)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,495)
o 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)	**$**	**(9,495)**

	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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00280634%
Employer's proportionate share at MD		0.00464727%
Employer's proportionate share of system NPL/(A) at prior MD	$	429,707
Employer's proportionate share of system NPL/(A) at MD	**$**	**870,466**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,437,845
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	395,629
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	152,088
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	103,836
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,834)
Employer's Total Pension Expense/(Income)	**$**	**244,090**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 42,568	$ 3,451
Changes of assumptions	$ 77,327	$ 577
Net difference between projected and actual earnings on investments	$ 15,646	$ 0
Changes in proportionate share	$ 324,306	$ 17,900
Differences between employer contributions and employer's proportionate share of system contributions	$ 268	$ 38,326
Total (prior to post-MD contributions)	$ 460,115	$ 60,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 399,861

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)
1st Fiscal Year	$ 104,086
2nd Fiscal Year	40,114
3rd Fiscal Year	148,469
4th Fiscal Year	85,857
5th Fiscal Year	21,335
Thereafter	0
Total	$ 399,861

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00060472%
Employer's proportionate share at MD		0.00095124%
Employer's proportionate share of system NPL/(A) at prior MD	$	92,595
Employer's proportionate share of system NPL/(A) at MD	**$**	**178,174**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	294,310
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	80,980
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	31,130
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,621
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,099)
Employer's Total Pension Expense/(Income)	**$**	**26,652**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,713	$ 706
Changes of assumptions	$ 15,828	$ 118
Net difference between projected and actual earnings on investments	$ 3,203	$ 0
Changes in proportionate share	$ 51,748	$ 9,821
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 43,843
Total (prior to post-MD contributions)	$ 79,492	$ 54,488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,004

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (533)
2nd Fiscal Year	(5,162)
3rd Fiscal Year	18,932
4th Fiscal Year	9,150
5th Fiscal Year	2,616
Thereafter	0
Total	$ 25,004

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.14340988%
Employer's proportionate share at MD	0.14571371%

Employer's proportionate share of system NPL/(A) at prior MD	$ 21,958,930
Employer's proportionate share of system NPL/(A) at MD	**$ 27,293,178**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 45,083,190
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,404,822

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,768,658
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 627,498
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (792,184)
Employer's Total Pension Expense/(Income)	**$ 4,603,972**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,334,720	$ 108,220
Changes of assumptions	$ 2,424,564	$ 18,078
Net difference between projected and actual earnings on investments	$ 490,570	$ 0
Changes in proportionate share	$ 1,446,827	$ 123,413
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,098,471
Total (prior to post-MD contributions)	$ 5,696,681	$ 2,348,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,348,499

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)
1st Fiscal Year	$ 407,836
2nd Fiscal Year	(852,214)
3rd Fiscal Year	2,735,109
4th Fiscal Year	972,072
5th Fiscal Year	85,696
Thereafter	0
Total	$ 3,348,499

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00240923%
Employer's proportionate share at MD		0.00180658%
Employer's proportionate share of system NPL/(A) at prior MD	$	368,901
Employer's proportionate share of system NPL/(A) at MD	**$**	**338,385**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	558,948
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	153,797
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	59,123
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,354)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(57,551)
Employer's Total Pension Expense/(Income)	**$**	**(9,782)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,548	$ 1,342
Changes of assumptions	$ 30,060	$ 224
Net difference between projected and actual earnings on investments	$ 6,082	$ 0
Changes in proportionate share	$ 4,535	$ 101,513
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 138,841
Total (prior to post-MD contributions)	$ 57,225	$ 241,920
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (184,695)

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)
1st Fiscal Year	$ (63,141)
2nd Fiscal Year	(70,823)
3rd Fiscal Year	(17,266)
4th Fiscal Year	(24,410)
5th Fiscal Year	(9,055)
Thereafter	0
Total	$ (184,695)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00541222%
Employer's proportionate share at MD		0.00573444%
Employer's proportionate share of system NPL/(A) at prior MD	$	828,719
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,074,100**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,774,211
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	488,181
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	187,667
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	41,018
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,730)
Employer's Total Pension Expense/(Income)	**$**	**226,955**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 52,527	$ 4,259
Changes of assumptions	$ 95,417	$ 711
Net difference between projected and actual earnings on investments	$ 19,306	$ 0
Changes in proportionate share	$ 190,060	$ 52,341
Differences between employer contributions and employer's proportionate share of system contributions	$ 44,897	$ 56,665
Total (prior to post-MD contributions)	$ 402,207	$ 113,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 288,231

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)
1st Fiscal Year	$ 55,276
2nd Fiscal Year	25,828
3rd Fiscal Year	145,345
4th Fiscal Year	53,211
5th Fiscal Year	8,570
Thereafter	0
Total	$ 288,231

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.67174694%
Employer's proportionate share at MD	0.72887258%
Employer's proportionate share of system NPL/(A) at prior MD	$ 102,857,934
Employer's proportionate share of system NPL/(A) at MD	**$ 136,522,835**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 225,510,018
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 62,049,993

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 23,853,240
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,525,461
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (754,433)
Employer's Total Pension Expense/(Income)	**$ 24,624,268**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,676,383	$ 541,325
Changes of assumptions	$ 12,127,881	$ 90,426
Net difference between projected and actual earnings on investments	$ 2,453,874	$ 0
Changes in proportionate share	$ 8,651,925	$ 5,345,776
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,886,914	$ 6,425,284
Total (prior to post-MD contributions)	$ 33,796,977	$ 12,402,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,394,166

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,439,312
2nd Fiscal Year	(3,220,138)
3rd Fiscal Year	14,939,845
4th Fiscal Year	6,194,536
5th Fiscal Year	1,040,613
Thereafter	0
Total	$ 21,394,166

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00047784%
Employer's proportionate share at MD		0.00061830%
Employer's proportionate share of system NPL/(A) at prior MD	$	73,167
Employer's proportionate share of system NPL/(A) at MD	**$**	**115,812**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	191,299
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	52,637
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	20,235
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,962
o 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)	**$**	**15,156**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,664	$ 459
Changes of assumptions	$ 10,288	$ 77
Net difference between projected and actual earnings on investments	$ 2,082	$ 0
Changes in proportionate share	$ 19,064	$ 10,987
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 32,841
Total (prior to post-MD contributions)	$ 37,098	$ 44,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,266)

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)
1st Fiscal Year	$ (7,626)
2nd Fiscal Year	(11,298)
3rd Fiscal Year	7,542
4th Fiscal Year	3,358
5th Fiscal Year	758
Thereafter	0
Total	$ (7,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00779180%
Employer's proportionate share at MD	0.00864633%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,193,081
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,619,517**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,675,137
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	736,075

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	282,962
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(16,834)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(45,481)
Employer's Total Pension Expense/(Income)	**$**	**220,647**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79,199	$ 6,422
Changes of assumptions	$ 143,868	$ 1,073
Net difference between projected and actual earnings on investments	$ 29,109	$ 0
Changes in proportionate share	$ 267,111	$ 131,066
Differences between employer contributions and employer's proportionate share of system contributions	$ 859	$ 132,279
Total (prior to post-MD contributions)	$ 520,146	$ 270,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 249,306

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 27,217
2nd Fiscal Year	(52,041)
3rd Fiscal Year	179,846
4th Fiscal Year	83,039
5th Fiscal Year	11,246
Thereafter	0
Total	$ 249,306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00933929%
Employer's proportionate share at MD		0.01063944%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,430,033
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,992,840**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,291,797
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	905,751
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	348,189
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	121,549
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(120,827)
Employer's Total Pension Expense/(Income)	**$**	**348,911**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 97,456	$ 7,902
Changes of assumptions	$ 177,032	$ 1,320
Net difference between projected and actual earnings on investments	$ 35,819	$ 0
Changes in proportionate share	$ 296,047	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 359,395
Total (prior to post-MD contributions)	$ 606,354	$ 368,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 237,737

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 27,108
2nd Fiscal Year	(66,853)
3rd Fiscal Year	197,592
4th Fiscal Year	72,242
5th Fiscal Year	7,648
Thereafter	0
Total	$ 237,737

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00133461%
Employer's proportionate share at MD		0.00169110%
Employer's proportionate share of system NPL/(A) at prior MD	$	204,356
Employer's proportionate share of system NPL/(A) at MD	**$**	**316,755**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	523,219
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	143,966

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	55,343
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,287
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(37,753)
Employer's Total Pension Expense/(Income)	**$**	**28,877**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,490	$ 1,256
Changes of assumptions	$ 28,139	$ 210
Net difference between projected and actual earnings on investments	$ 5,693	$ 0
Changes in proportionate share	$ 55,274	$ 48,525
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 94,013
Total (prior to post-MD contributions)	$ 104,596	$ 144,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (39,408)

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)
1st Fiscal Year	$ (25,090)
2nd Fiscal Year	(33,121)
3rd Fiscal Year	13,459
4th Fiscal Year	3,575
5th Fiscal Year	1,769
Thereafter	0
Total	$ (39,408)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00992631%
Employer's proportionate share at MD		0.01020402%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,519,917
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,911,283**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,157,080
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	868,683
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	333,939
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	31,061
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(44,407)
Employer's Total Pension Expense/(Income)	**$**	**320,593**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 93,468	$ 7,578
Changes of assumptions	$ 169,787	$ 1,266
Net difference between projected and actual earnings on investments	$ 34,354	$ 0
Changes in proportionate share	$ 172,828	$ 27,480
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 140,045
Total (prior to post-MD contributions)	$ 470,437	$ 176,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 294,068

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)
1st Fiscal Year	$ 51,674
2nd Fiscal Year	(22,321)
3rd Fiscal Year	196,995
4th Fiscal Year	60,448
5th Fiscal Year	7,271
Thereafter	0
Total	$ 294,068

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00219013%
Employer's proportionate share at MD		0.00304672%
Employer's proportionate share of system NPL/(A) at prior MD	$	335,353
Employer's proportionate share of system NPL/(A) at MD	**$**	**570,672**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	942,642
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	259,372
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	99,708
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	25,047
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(57,182)
Employer's Total Pension Expense/(Income)	**$**	**67,573**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 27,908	$ 2,263
Changes of assumptions	$ 50,695	$ 378
Net difference between projected and actual earnings on investments	$ 10,257	$ 0
Changes in proportionate share	$ 125,939	$ 28,879
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 151,560
Total (prior to post-MD contributions)	$ 214,799	$ 183,080
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 31,719

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)
1st Fiscal Year	$ (15,555)
2nd Fiscal Year	(29,685)
3rd Fiscal Year	50,032
4th Fiscal Year	21,365
5th Fiscal Year	5,562
Thereafter	0
Total	$ 31,719

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01492321%
Employer's proportionate share at MD	0.01382772%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,285,043
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,590,027**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,278,237
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,177,174

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	452,529
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,532
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(66,060)
Employer's Total Pension Expense/(Income)	**$**	**405,001**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 126,660	$ 10,270
Changes of assumptions	$ 230,083	$ 1,716
Net difference between projected and actual earnings on investments	$ 46,553	$ 0
Changes in proportionate share	$ 165,664	$ 136,164
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,655	$ 209,076
Total (prior to post-MD contributions)	$ 572,615	$ 357,226
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 215,389

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)
1st Fiscal Year	$ 33,595
2nd Fiscal Year	(95,023)
3rd Fiscal Year	228,553
4th Fiscal Year	54,809
5th Fiscal Year	(6,545)
Thereafter	0
Total	$ 215,389

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01649877%
Employer's proportionate share at MD		0.01797717%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,526,293
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,367,247**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,562,058
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,530,423
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	588,325
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	46,490
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(50,704)
Employer's Total Pension Expense/(Income)	**$**	**584,111**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 164,669	$ 13,351
Changes of assumptions	$ 299,126	$ 2,230
Net difference between projected and actual earnings on investments	$ 60,523	$ 0
Changes in proportionate share	$ 367,154	$ 234,934
Differences between employer contributions and employer's proportionate share of system contributions	$ 45,423	$ 182,832
Total (prior to post-MD contributions)	$ 936,895	$ 433,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 503,548

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)
1st Fiscal Year	$ 94,985
2nd Fiscal Year	(68,280)
3rd Fiscal Year	325,145
4th Fiscal Year	122,645
5th Fiscal Year	29,052
Thereafter	0
Total	$ 503,548

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00056255%
Employer's proportionate share at MD		0.00075376%
Employer's proportionate share of system NPL/(A) at prior MD	$	86,138
Employer's proportionate share of system NPL/(A) at MD	**$**	**141,184**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	233,210
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	64,169
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,668
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,320
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,253)
Employer's Total Pension Expense/(Income)	**$**	**28,735**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,904	$ 560
Changes of assumptions	$ 12,542	$ 94
Net difference between projected and actual earnings on investments	$ 2,538	$ 0
Changes in proportionate share	$ 34,898	$ 14,955
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 11,374
Total (prior to post-MD contributions)	$ 56,882	$ 26,983
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 29,899

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,551
2nd Fiscal Year	(2,768)
3rd Fiscal Year	14,178
4th Fiscal Year	7,625
5th Fiscal Year	2,313
Thereafter	0
Total	$ 29,899

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00838213%
Employer's proportionate share at MD		0.00967952%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,283,472
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,813,041**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,994,802
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	824,032

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	316,774
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	198,147
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(44,477)
Employer's Total Pension Expense/(Income)	**$**	**470,444**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 88,663	$ 7,189
Changes of assumptions	$ 161,060	$ 1,201
Net difference between projected and actual earnings on investments	$ 32,588	$ 0
Changes in proportionate share	$ 656,507	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,885	$ 167,294
Total (prior to post-MD contributions)	$ 948,703	$ 175,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 773,019

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 199,663
2nd Fiscal Year	104,037
3rd Fiscal Year	316,964
4th Fiscal Year	137,341
5th Fiscal Year	15,014
Thereafter	0
Total	$ 773,019

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02250779%
Employer's proportionate share at MD	0.02604024%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,446,394
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,877,516**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,056,737
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,216,844

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	852,198
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	210,213
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	29,466
Employer's Total Pension Expense/(Income)	**$**	**1,091,877**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 238,525	$ 19,340
Changes of assumptions	$ 433,290	$ 3,231
Net difference between projected and actual earnings on investments	$ 87,669	$ 0
Changes in proportionate share	$ 895,185	$ 85,881
Differences between employer contributions and employer's proportionate share of system contributions	$ 167,629	$ 167,119
Total (prior to post-MD contributions)	$ 1,822,298	$ 275,571
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,546,727

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 340,937
2nd Fiscal Year	131,535
3rd Fiscal Year	707,342
4th Fiscal Year	310,262
5th Fiscal Year	56,652
Thereafter	0
Total	$ 1,546,727

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00727037%
Employer's proportionate share at MD		0.00665945%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,113,240
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,247,361**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,060,405
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	566,929

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	217,939
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,903
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	50,058
Employer's Total Pension Expense/(Income)	**$**	**290,900**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,000	$ 4,946
Changes of assumptions	$ 110,808	$ 826
Net difference between projected and actual earnings on investments	$ 22,420	$ 0
Changes in proportionate share	$ 111,934	$ 92,335
Differences between employer contributions and employer's proportionate share of system contributions	$ 299,216	$ 72,659
Total (prior to post-MD contributions)	$ 605,378	$ 170,766
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 434,612

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)
1st Fiscal Year	$ 91,799
2nd Fiscal Year	39,791
3rd Fiscal Year	187,596
4th Fiscal Year	92,809
5th Fiscal Year	22,617
Thereafter	0
Total	$ 434,612

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04609965%
Employer's proportionate share at MD	0.05260057%

Employer's proportionate share of system NPL/(A) at prior MD	$	7,058,781
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,852,448**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,274,388
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,477,964

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,721,417
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	370,097
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	82,799
Employer's Total Pension Expense/(Income)	**$**	**2,174,313**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 481,815	$ 39,066
Changes of assumptions	$ 875,233	$ 6,526
Net difference between projected and actual earnings on investments	$ 177,089	$ 0
Changes in proportionate share	$ 1,713,094	$ 380,513
Differences between employer contributions and employer's proportionate share of system contributions	$ 440,491	$ 730,449
Total (prior to post-MD contributions)	$ 3,687,722	$ 1,156,554
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,531,168

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)
1st Fiscal Year	$ 610,423
2nd Fiscal Year	91,069
3rd Fiscal Year	1,236,569
4th Fiscal Year	504,752
5th Fiscal Year	88,356
Thereafter	0
Total	$ 2,531,168

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00179631%
Employer's proportionate share at MD		0.00255596%
Employer's proportionate share of system NPL/(A) at prior MD	$	275,051
Employer's proportionate share of system NPL/(A) at MD	**$**	**478,749**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	790,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	217,593

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	83,647
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	8,333
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,418
Employer's Total Pension Expense/(Income)	**$**	**100,398**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 23,412	$ 1,898
Changes of assumptions	$ 42,529	$ 317
Net difference between projected and actual earnings on investments	$ 8,605	$ 0
Changes in proportionate share	$ 117,138	$ 27,564
Differences between employer contributions and employer's proportionate share of system contributions	$ 35,354	$ 6,828
Total (prior to post-MD contributions)	$ 227,038	$ 36,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 190,431

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 33,111
2nd Fiscal Year	15,951
3rd Fiscal Year	81,737
4th Fiscal Year	47,610
5th Fiscal Year	12,023
Thereafter	0
Total	$ 190,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00167140%
Employer's proportionate share at MD		0.00187049%
Employer's proportionate share of system NPL/(A) at prior MD	$	255,925
Employer's proportionate share of system NPL/(A) at MD	**$**	**350,356**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	578,722
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	159,238
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	61,214
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,115
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,416
Employer's Total Pension Expense/(Income)	**$**	**68,745**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,133	$ 1,389
Changes of assumptions	$ 31,124	$ 232
Net difference between projected and actual earnings on investments	$ 6,297	$ 0
Changes in proportionate share	$ 29,757	$ 7,235
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,880	$ 11,753
Total (prior to post-MD contributions)	$ 102,191	$ 20,609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 81,582

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,917
2nd Fiscal Year	(437)
3rd Fiscal Year	43,735
4th Fiscal Year	19,979
5th Fiscal Year	4,389
Thereafter	0
Total	$ 81,582

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00374024%
Employer's proportionate share at MD		0.00309664%
Employer's proportionate share of system NPL/(A) at prior MD	$	572,706
Employer's proportionate share of system NPL/(A) at MD	**$**	**580,022**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	958,087
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	263,622
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	101,341
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	32,269
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,091)
Employer's Total Pension Expense/(Income)	**$**	**114,519**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,365	$ 2,300
Changes of assumptions	$ 51,526	$ 384
Net difference between projected and actual earnings on investments	$ 10,425	$ 0
Changes in proportionate share	$ 146,066	$ 80,598
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,392	$ 77,879
Total (prior to post-MD contributions)	$ 239,774	$ 161,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 78,613

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)
1st Fiscal Year	$ 32,716
2nd Fiscal Year	(921)
3rd Fiscal Year	53,801
4th Fiscal Year	710
5th Fiscal Year	(7,694)
Thereafter	0
Total	$ 78,613

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,667)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(863)
Employer's Total Pension Expense/(Income)	**$**	**(5,530)**

	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	$	9,614
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	731
Total (prior to post-MD contributions)	$	0	$	10,345
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(10,345)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,710)
2nd Fiscal Year	(4,079)
3rd Fiscal Year	(1,556)
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (10,345)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00215880%
Employer's proportionate share at MD		0.00200433%
Employer's proportionate share of system NPL/(A) at prior MD	$	330,556
Employer's proportionate share of system NPL/(A) at MD	**$**	**375,425**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	620,131
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	170,632

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	65,594
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,193
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,279
Employer's Total Pension Expense/(Income)	**$**	**80,066**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,359	$ 1,489
Changes of assumptions	$ 33,351	$ 249
Net difference between projected and actual earnings on investments	$ 6,748	$ 0
Changes in proportionate share	$ 21,540	$ 30,325
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,071	$ 25,444
Total (prior to post-MD contributions)	$ 94,069	$ 57,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,562

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 16,922
2nd Fiscal Year	(14,628)
3rd Fiscal Year	27,953
4th Fiscal Year	6,479
5th Fiscal Year	(164)
Thereafter	0
Total	$ 36,562

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01520256%
Employer's proportionate share at MD		0.01724655%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,327,817
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,230,397**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,336,008
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,468,224

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	564,414
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	153,612
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,778)
Employer's Total Pension Expense/(Income)	**$**	**690,248**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 157,976	$ 12,809
Changes of assumptions	$ 286,969	$ 2,140
Net difference between projected and actual earnings on investments	$ 58,063	$ 0
Changes in proportionate share	$ 475,851	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,927	$ 186,955
Total (prior to post-MD contributions)	$ 1,007,786	$ 201,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 805,882

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)
1st Fiscal Year	$ 176,064
2nd Fiscal Year	12,674
3rd Fiscal Year	414,269
4th Fiscal Year	175,442
5th Fiscal Year	27,434
Thereafter	0
Total	$ 805,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00321988%
Employer's proportionate share at MD		0.00319247%
Employer's proportionate share of system NPL/(A) at prior MD	$	493,028
Employer's proportionate share of system NPL/(A) at MD	**$**	**597,972**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	987,736
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	271,780
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	104,477
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,139)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,742
Employer's Total Pension Expense/(Income)	**$**	**108,080**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,243	$ 2,371
Changes of assumptions	$ 53,120	$ 396
Net difference between projected and actual earnings on investments	$ 10,748	$ 0
Changes in proportionate share	$ 23,687	$ 75,560
Differences between employer contributions and employer's proportionate share of system contributions	$ 29,619	$ 24,744
Total (prior to post-MD contributions)	$ 146,417	$ 103,071
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 43,346

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)
1st Fiscal Year	$ 11,468
2nd Fiscal Year	(31,150)
3rd Fiscal Year	43,906
4th Fiscal Year	15,846
5th Fiscal Year	3,275
Thereafter	0
Total	$ 43,346

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00357074%
Employer's proportionate share at MD		0.00361240%
Employer's proportionate share of system NPL/(A) at prior MD	$	546,752
Employer's proportionate share of system NPL/(A) at MD	**$**	**676,627**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,117,661
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	307,529
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	118,220
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,374)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,772)
Employer's Total Pension Expense/(Income)	**$**	**100,074**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,089	$ 2,683
Changes of assumptions	$ 60,108	$ 448
Net difference between projected and actual earnings on investments	$ 12,162	$ 0
Changes in proportionate share	$ 33,001	$ 47,337
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,465	$ 49,691
Total (prior to post-MD contributions)	$ 150,825	$ 100,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 50,666

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,843)
2nd Fiscal Year	(26,624)
3rd Fiscal Year	60,306
4th Fiscal Year	19,530
5th Fiscal Year	3,297
Thereafter	0
Total	$ 50,666

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04196733%
Employer's proportionate share at MD	0.04167093%

Employer's proportionate share of system NPL/(A) at prior MD	$	6,426,040
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,805,251**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,892,805
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,547,507

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,363,732
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	220,892
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	127,090
Employer's Total Pension Expense/(Income)	**$**	**1,711,714**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 381,701	$ 30,949
Changes of assumptions	$ 693,372	$ 5,170
Net difference between projected and actual earnings on investments	$ 140,292	$ 0
Changes in proportionate share	$ 1,041,031	$ 93,377
Differences between employer contributions and employer's proportionate share of system contributions	$ 311,234	$ 400,661
Total (prior to post-MD contributions)	$ 2,567,630	$ 530,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,037,473

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)
1st Fiscal Year	$ 495,553
2nd Fiscal Year	133,284
3rd Fiscal Year	1,019,197
4th Fiscal Year	360,902
5th Fiscal Year	28,538
Thereafter	0
Total	$ 2,037,473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00632852%
Employer's proportionate share at MD		0.00756460%
Employer's proportionate share of system NPL/(A) at prior MD	$	969,023
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,416,901**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,340,454
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	643,986
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	247,561
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	88,184
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(42,059)
Employer's Total Pension Expense/(Income)	**$**	**293,686**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 69,291	$ 5,618
Changes of assumptions	$ 125,869	$ 938
Net difference between projected and actual earnings on investments	$ 25,468	$ 0
Changes in proportionate share	$ 172,501	$ 18,896
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 111,018
Total (prior to post-MD contributions)	$ 393,129	$ 136,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 256,659

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)
1st Fiscal Year	$ 42,118
2nd Fiscal Year	(31,305)
3rd Fiscal Year	158,991
4th Fiscal Year	72,692
5th Fiscal Year	14,162
Thereafter	0
Total	$ 256,659

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07214377%
Employer's proportionate share at MD	0.07975377%

Employer's proportionate share of system NPL/(A) at prior MD	$ 11,046,659
Employer's proportionate share of system NPL/(A) at MD	**$ 14,938,428**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 24,675,471
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,789,556

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,610,039
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 106,371
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (252,217)
Employer's Total Pension Expense/(Income)	**$ 2,464,193**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 730,535	$ 59,232
Changes of assumptions	$ 1,327,042	$ 9,894
Net difference between projected and actual earnings on investments	$ 268,505	$ 0
Changes in proportionate share	$ 943,665	$ 254,466
Differences between employer contributions and employer's proportionate share of system contributions	$ 37,266	$ 805,894
Total (prior to post-MD contributions)	$ 3,307,013	$ 1,129,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,177,527

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)
1st Fiscal Year	$ 264,482
2nd Fiscal Year	(410,914)
3rd Fiscal Year	1,552,123
4th Fiscal Year	651,626
5th Fiscal Year	120,209
Thereafter	0
Total	$ 2,177,527

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00580314%
Employer's proportionate share at MD		0.00713758%
Employer's proportionate share of system NPL/(A) at prior MD	$	888,577
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,336,918**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,208,336
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	607,633
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	233,586
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	39,507
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,350
Employer's Total Pension Expense/(Income)	**$**	**276,443**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 65,379	$ 5,301
Changes of assumptions	$ 118,764	$ 886
Net difference between projected and actual earnings on investments	$ 24,030	$ 0
Changes in proportionate share	$ 375,152	$ 158,946
Differences between employer contributions and employer's proportionate share of system contributions	$ 41,847	$ 49,956
Total (prior to post-MD contributions)	$ 625,172	$ 215,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 410,083

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)
1st Fiscal Year	$ 67,645
2nd Fiscal Year	3,109
3rd Fiscal Year	207,564
4th Fiscal Year	112,716
5th Fiscal Year	19,050
Thereafter	0
Total	$ 410,083

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00223194%
Employer's proportionate share at MD		0.00279403%
Employer's proportionate share of system NPL/(A) at prior MD	$	341,755
Employer's proportionate share of system NPL/(A) at MD	**$**	**523,341**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	864,461
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	237,860

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	91,438
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	57,059
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(30,197)
Employer's Total Pension Expense/(Income)	**$**	**118,300**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,593	$ 2,075
Changes of assumptions	$ 46,491	$ 347
Net difference between projected and actual earnings on investments	$ 9,407	$ 0
Changes in proportionate share	$ 89,265	$ 291
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 78,380
Total (prior to post-MD contributions)	$ 170,756	$ 81,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 89,663

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)
1st Fiscal Year	$ 14,990
2nd Fiscal Year	(12,434)
3rd Fiscal Year	56,858
4th Fiscal Year	25,050
5th Fiscal Year	5,199
Thereafter	0
Total	$ 89,663

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00418709%
Employer's proportionate share at MD		0.00364178%
Employer's proportionate share of system NPL/(A) at prior MD	$	641,127
Employer's proportionate share of system NPL/(A) at MD	**$**	**682,130**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,126,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	310,030
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	119,182
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	37,840
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,325)
Employer's Total Pension Expense/(Income)	**$**	**142,697**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,358	$ 2,705
Changes of assumptions	$ 60,596	$ 452
Net difference between projected and actual earnings on investments	$ 12,261	$ 0
Changes in proportionate share	$ 161,791	$ 80,102
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,623	$ 62,600
Total (prior to post-MD contributions)	$ 273,629	$ 145,859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 127,770

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)
1st Fiscal Year	$ 41,246
2nd Fiscal Year	13,193
3rd Fiscal Year	71,208
4th Fiscal Year	6,549
5th Fiscal Year	(4,425)
Thereafter	0
Total	$ 127,770

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00207700%
Employer's proportionate share at MD		0.00366403%
Employer's proportionate share of system NPL/(A) at prior MD	$	318,030
Employer's proportionate share of system NPL/(A) at MD	**$**	**686,298**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,133,635
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	311,924

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	119,910
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	96,599
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(29,389)
Employer's Total Pension Expense/(Income)	**$**	**187,120**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,562	$ 2,721
Changes of assumptions	$ 60,967	$ 455
Net difference between projected and actual earnings on investments	$ 12,336	$ 0
Changes in proportionate share	$ 318,018	$ 26,140
Differences between employer contributions and employer's proportionate share of system contributions	$ 421	$ 100,320
Total (prior to post-MD contributions)	$ 425,304	$ 129,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 295,668

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 63,122
2nd Fiscal Year	27,890
3rd Fiscal Year	122,661
4th Fiscal Year	67,790
5th Fiscal Year	14,205
Thereafter	0
Total	$ 295,668

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00750398%
Employer's proportionate share at MD		0.00719866%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,149,010
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,348,358**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,227,234
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	612,832
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	235,585
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(388,531)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	316,125
Employer's Total Pension Expense/(Income)	**$**	**163,179**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 65,939	$ 5,346
Changes of assumptions	$ 119,780	$ 893
Net difference between projected and actual earnings on investments	$ 24,236	$ 0
Changes in proportionate share	$ 12,881	$ 860,926
Differences between employer contributions and employer's proportionate share of system contributions	$ 534,666	$ 3,300
Total (prior to post-MD contributions)	$ 757,502	$ 870,465
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (112,963)

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)
1st Fiscal Year	$ (74,257)
2nd Fiscal Year	(193,172)
3rd Fiscal Year	79,236
4th Fiscal Year	65,505
5th Fiscal Year	9,723
Thereafter	0
Total	$ (112,963)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00363138%
Employer's proportionate share at MD		0.00317894%
Employer's proportionate share of system NPL/(A) at prior MD	$	556,037
Employer's proportionate share of system NPL/(A) at MD	**$**	**595,437**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	983,550
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	270,628
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	104,035
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	30,004
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,798)
Employer's Total Pension Expense/(Income)	**$**	**123,241**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,119	$ 2,361
Changes of assumptions	$ 52,895	$ 394
Net difference between projected and actual earnings on investments	$ 10,702	$ 0
Changes in proportionate share	$ 58,152	$ 62,241
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,187	$ 61,054
Total (prior to post-MD contributions)	$ 154,055	$ 126,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 28,005

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 18,428
2nd Fiscal Year	(31,196)
3rd Fiscal Year	39,593
4th Fiscal Year	4,629
5th Fiscal Year	(3,448)
Thereafter	0
Total	$ 28,005

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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	$ 425	$ 0
Total (prior to post-MD contributions)	$ 425	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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)
1st Fiscal Year	$ 121
2nd Fiscal Year	121
3rd Fiscal Year	121
4th Fiscal Year	62
5th Fiscal Year	0
Thereafter	0
Total	$ 425

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04907045%
Employer's proportionate share at MD	0.05308263%

Employer's proportionate share of system NPL/(A) at prior MD	$	7,513,670
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,942,741**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,423,536
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,519,002

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,737,193
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	408,288
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(174,242)
Employer's Total Pension Expense/(Income)	**$**	**1,971,239**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 486,230	$ 39,424
Changes of assumptions	$ 883,254	$ 6,586
Net difference between projected and actual earnings on investments	$ 178,712	$ 0
Changes in proportionate share	$ 1,165,483	$ 64,941
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,044	$ 710,643
Total (prior to post-MD contributions)	$ 2,760,723	$ 821,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,939,129

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)
1st Fiscal Year	$ 415,917
2nd Fiscal Year	(124,201)
3rd Fiscal Year	1,139,154
4th Fiscal Year	452,171
5th Fiscal Year	56,089
Thereafter	0
Total	$ 1,939,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00064326%
Employer's proportionate share at MD		0.00120555%
Employer's proportionate share of system NPL/(A) at prior MD	$	98,496
Employer's proportionate share of system NPL/(A) at MD	**$**	**225,808**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	372,992
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	102,630

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	39,453
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,593
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,946)
Employer's Total Pension Expense/(Income)	**$**	**41,100**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,043	$ 895
Changes of assumptions	$ 20,059	$ 150
Net difference between projected and actual earnings on investments	$ 4,059	$ 0
Changes in proportionate share	$ 77,484	$ 42,066
Differences between employer contributions and employer's proportionate share of system contributions	$ 309	$ 10,669
Total (prior to post-MD contributions)	$ 112,954	$ 53,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 59,174

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,721
2nd Fiscal Year	101
3rd Fiscal Year	29,638
4th Fiscal Year	17,576
5th Fiscal Year	6,137
Thereafter	0
Total	$ 59,174

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00001288%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,972
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,590)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(933)
Employer's Total Pension Expense/(Income)	**$**	**(4,523)**

	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	$	154	$	8,051
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	877
Total (prior to post-MD contributions)	$	154	$	8,928
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(8,774)

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)
1st Fiscal Year	$ (4,532)
2nd Fiscal Year	(2,604)
3rd Fiscal Year	(1,034)
4th Fiscal Year	(459)
5th Fiscal Year	(145)
Thereafter	0
Total	$ (8,774)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00105106%
Employer's proportionate share at MD		0.00135235%
Employer's proportionate share of system NPL/(A) at prior MD	$	160,938
Employer's proportionate share of system NPL/(A) at MD	**$**	**253,304**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	418,411
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	115,128

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	44,257
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,845
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,554)
Employer's Total Pension Expense/(Income)	**$**	**40,548**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,387	$ 1,004
Changes of assumptions	$ 22,502	$ 168
Net difference between projected and actual earnings on investments	$ 4,553	$ 0
Changes in proportionate share	$ 79,188	$ 44,062
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 25,292
Total (prior to post-MD contributions)	$ 118,630	$ 70,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 48,104

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)
1st Fiscal Year	$ 14,277
2nd Fiscal Year	(2,820)
3rd Fiscal Year	22,739
4th Fiscal Year	10,109
5th Fiscal Year	3,799
Thereafter	0
Total	$ 48,104

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00867341%
Employer's proportionate share at MD		0.00881633%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,328,073
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,651,359**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,727,734
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	750,547
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	288,525
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	54,017
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,458
Employer's Total Pension Expense/(Income)	**$**	**350,000**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 80,757	$ 6,548
Changes of assumptions	$ 146,697	$ 1,094
Net difference between projected and actual earnings on investments	$ 29,682	$ 0
Changes in proportionate share	$ 123,622	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 78,822	$ 94,026
Total (prior to post-MD contributions)	$ 459,580	$ 101,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 357,912

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)
1st Fiscal Year	$ 104,302
2nd Fiscal Year	4,271
3rd Fiscal Year	184,746
4th Fiscal Year	59,579
5th Fiscal Year	5,015
Thereafter	0
Total	$ 357,912

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00847104%
Employer's proportionate share at MD	0.00866367%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,297,086
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,622,765**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,680,502
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	737,551

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	283,529
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,816
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(52,549)
Employer's Total Pension Expense/(Income)	**$**	**233,796**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79,358	$ 6,434
Changes of assumptions	$ 144,157	$ 1,075
Net difference between projected and actual earnings on investments	$ 29,168	$ 0
Changes in proportionate share	$ 69,895	$ 3,467
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 137,011
Total (prior to post-MD contributions)	$ 322,578	$ 147,987
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 174,591

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,154
2nd Fiscal Year	(53,185)
3rd Fiscal Year	158,294
4th Fiscal Year	53,727
5th Fiscal Year	4,601
Thereafter	0
Total	$ 174,591

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00083459%
Employer's proportionate share at MD		0.00082927%
Employer's proportionate share of system NPL/(A) at prior MD	$	127,792
Employer's proportionate share of system NPL/(A) at MD	**$**	**155,328**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	256,573
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	70,597
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	27,139
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,517)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,875
Employer's Total Pension Expense/(Income)	**$**	**26,497**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,596	$ 616
Changes of assumptions	$ 13,798	$ 103
Net difference between projected and actual earnings on investments	$ 2,792	$ 0
Changes in proportionate share	$ 13,424	$ 33,055
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,396	$ 1,725
Total (prior to post-MD contributions)	$ 50,006	$ 35,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,507

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,105
2nd Fiscal Year	(5,136)
3rd Fiscal Year	11,075
4th Fiscal Year	3,203
5th Fiscal Year	1,260
Thereafter	0
Total	$ 14,507

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07265883%
Employer's proportionate share at MD	0.08163753%
Employer's proportionate share of system NPL/(A) at prior MD	$ 11,125,525
Employer's proportionate share of system NPL/(A) at MD	**$ 15,291,270**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 25,258,298
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,949,923

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,671,687
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 256,445
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (363,018)
Employer's Total Pension Expense/(Income)	**$ 2,565,114**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 747,790	$ 60,631
Changes of assumptions	$ 1,358,386	$ 10,128
Net difference between projected and actual earnings on investments	$ 274,847	$ 0
Changes in proportionate share	$ 1,634,110	$ 518,490
Differences between employer contributions and employer's proportionate share of system contributions	$ 38,056	$ 1,114,341
Total (prior to post-MD contributions)	$ 4,053,189	$ 1,703,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,349,599

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)
1st Fiscal Year	$ 202,585
2nd Fiscal Year	(409,990)
3rd Fiscal Year	1,692,288
4th Fiscal Year	738,181
5th Fiscal Year	126,535
Thereafter	0
Total	$ 2,349,599

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00238176%
Employer's proportionate share at MD		0.00243972%
Employer's proportionate share of system NPL/(A) at prior MD	$	364,695
Employer's proportionate share of system NPL/(A) at MD	**$**	**456,976**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	754,839
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	207,697
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	79,843
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,801
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,908)
Employer's Total Pension Expense/(Income)	**$**	**78,736**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,348	$ 1,812
Changes of assumptions	$ 40,595	$ 303
Net difference between projected and actual earnings on investments	$ 8,214	$ 0
Changes in proportionate share	$ 31,404	$ 2,290
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 42,807
Total (prior to post-MD contributions)	$ 102,561	$ 47,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 55,349

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,290
2nd Fiscal Year	(13,263)
3rd Fiscal Year	45,968
4th Fiscal Year	15,337
5th Fiscal Year	1,017
Thereafter	0
Total	$ 55,349

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00312858%
Employer's proportionate share at MD		0.00738460%
Employer's proportionate share of system NPL/(A) at prior MD	$	479,048
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,383,186**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,284,763
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	628,662
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	241,670
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	152,703
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,722)
Employer's Total Pension Expense/(Income)	**$**	**378,651**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 67,642	$ 5,484
Changes of assumptions	$ 122,874	$ 916
Net difference between projected and actual earnings on investments	$ 24,862	$ 0
Changes in proportionate share	$ 620,763	$ 2,478
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,312	$ 103,564
Total (prior to post-MD contributions)	$ 850,453	$ 112,442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 738,011

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 168,111
2nd Fiscal Year	100,587
3rd Fiscal Year	266,882
4th Fiscal Year	158,404
5th Fiscal Year	44,026
Thereafter	0
Total	$ 738,011

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00188089%
Employer's proportionate share at MD		0.00134522%
Employer's proportionate share of system NPL/(A) at prior MD	$	288,002
Employer's proportionate share of system NPL/(A) at MD	**$**	**251,969**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	416,205
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	114,521

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	44,024
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,153
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(21,605)
Employer's Total Pension Expense/(Income)	**$**	**40,572**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,322	$ 999
Changes of assumptions	$ 22,383	$ 167
Net difference between projected and actual earnings on investments	$ 4,529	$ 0
Changes in proportionate share	$ 106,715	$ 76,185
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 62,075
Total (prior to post-MD contributions)	$ 145,949	$ 139,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,523

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)
1st Fiscal Year	$ 3,102
2nd Fiscal Year	(1,775)
3rd Fiscal Year	19,369
4th Fiscal Year	(7,798)
5th Fiscal Year	(6,374)
Thereafter	0
Total	$ 6,523

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00779576%
Employer's proportionate share at MD		0.00752960%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,193,687
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,410,346**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,329,626
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	641,006
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	246,415
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	87,605
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(43,719)
Employer's Total Pension Expense/(Income)	**$**	**290,301**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 68,970	$ 5,592
Changes of assumptions	$ 125,287	$ 934
Net difference between projected and actual earnings on investments	$ 25,350	$ 0
Changes in proportionate share	$ 212,148	$ 32,576
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 125,327
Total (prior to post-MD contributions)	$ 431,755	$ 164,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 267,326

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)
1st Fiscal Year	$ 74,413
2nd Fiscal Year	(11,129)
3rd Fiscal Year	155,304
4th Fiscal Year	48,550
5th Fiscal Year	187
Thereafter	0
Total	$ 267,326

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00446908%
Employer's proportionate share at MD		0.00559248%
Employer's proportionate share of system NPL/(A) at prior MD	$	684,306
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,047,510**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,730,289
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	476,096
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	183,021
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	74,038
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(42,306)
Employer's Total Pension Expense/(Income)	**$**	**214,753**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 51,226	$ 4,153
Changes of assumptions	$ 93,055	$ 694
Net difference between projected and actual earnings on investments	$ 18,828	$ 0
Changes in proportionate share	$ 235,161	$ 374
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 128,577
Total (prior to post-MD contributions)	$ 398,270	$ 133,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 264,472

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 55,288
2nd Fiscal Year	1,429
3rd Fiscal Year	134,630
4th Fiscal Year	61,762
5th Fiscal Year	11,363
Thereafter	0
Total	$ 264,472

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,044)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(517)
Employer's Total Pension Expense/(Income)	**$**	**(8,561)**

	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	$	2,782	$	7,466
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	440
Total (prior to post-MD contributions)	$	2,782	$	7,906
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,124)

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)
1st Fiscal Year	$ (2,182)
2nd Fiscal Year	(1,947)
3rd Fiscal Year	(995)
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (5,124)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00453620%
Employer's proportionate share at MD		0.00527549%
Employer's proportionate share of system NPL/(A) at prior MD	$	694,583
Employer's proportionate share of system NPL/(A) at MD	**$**	**988,135**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,632,214
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	449,110
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	172,647
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	79,774
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(43,311)
Employer's Total Pension Expense/(Income)	**$**	**209,110**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,323	$ 3,918
Changes of assumptions	$ 87,780	$ 654
Net difference between projected and actual earnings on investments	$ 17,761	$ 0
Changes in proportionate share	$ 340,295	$ 30,321
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 145,914
Total (prior to post-MD contributions)	$ 494,159	$ 180,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 313,352

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 61,608
2nd Fiscal Year	19,848
3rd Fiscal Year	156,810
4th Fiscal Year	69,347
5th Fiscal Year	5,738
Thereafter	0
Total	$ 313,352

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00586464%
Employer's proportionate share at MD		0.00753235%
Employer's proportionate share of system NPL/(A) at prior MD	$	897,994
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,410,861**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,330,476
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	641,240

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	246,505
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	64,040
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(78,080)
Employer's Total Pension Expense/(Income)	**$**	**232,465**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 68,995	$ 5,594
Changes of assumptions	$ 125,333	$ 934
Net difference between projected and actual earnings on investments	$ 25,359	$ 0
Changes in proportionate share	$ 389,776	$ 58,370
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,466	$ 265,496
Total (prior to post-MD contributions)	$ 611,929	$ 330,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 281,535

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)
1st Fiscal Year	$ 31,966
2nd Fiscal Year	(16,537)
3rd Fiscal Year	180,365
4th Fiscal Year	76,988
5th Fiscal Year	8,752
Thereafter	0
Total	$ 281,535

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00904598%
Employer's proportionate share at MD	0.00961473%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,385,121
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,800,905**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,974,756
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	818,516

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	314,654
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(15,415)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(38,367)
Employer's Total Pension Expense/(Income)	**$**	**260,872**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 88,070	$ 7,141
Changes of assumptions	$ 159,982	$ 1,193
Net difference between projected and actual earnings on investments	$ 32,370	$ 0
Changes in proportionate share	$ 143,225	$ 137,151
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,983	$ 102,090
Total (prior to post-MD contributions)	$ 428,630	$ 247,575
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 181,055

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,263)
2nd Fiscal Year	(56,691)
3rd Fiscal Year	172,975
4th Fiscal Year	60,722
5th Fiscal Year	11,312
Thereafter	0
Total	$ 181,055

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00473378%
Employer's proportionate share at MD		0.00523848%
Employer's proportionate share of system NPL/(A) at prior MD	$	724,837
Employer's proportionate share of system NPL/(A) at MD	**$**	**981,203**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,620,763
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	445,959

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	171,436
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(13,753)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,606)
Employer's Total Pension Expense/(Income)	**$**	**139,077**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 47,984	$ 3,891
Changes of assumptions	$ 87,164	$ 650
Net difference between projected and actual earnings on investments	$ 17,636	$ 0
Changes in proportionate share	$ 64,772	$ 98,340
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,635	$ 49,843
Total (prior to post-MD contributions)	$ 226,191	$ 152,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 73,467

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,080)
2nd Fiscal Year	(53,493)
3rd Fiscal Year	89,580
4th Fiscal Year	41,589
5th Fiscal Year	8,872
Thereafter	0
Total	$ 73,467

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12383817%
Employer's proportionate share at MD	0.17167201%
Employer's proportionate share of system NPL/(A) at prior MD	$ 18,962,108
Employer's proportionate share of system NPL/(A) at MD	**$ 32,155,345**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 53,114,576
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 14,614,690

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,618,175
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,922,921
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,179,337)
Employer's Total Pension Expense/(Income)	**$ 6,361,759**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,572,495	$ 127,499
Changes of assumptions	$ 2,856,491	$ 21,298
Net difference between projected and actual earnings on investments	$ 577,963	$ 0
Changes in proportionate share	$ 7,593,831	$ 435,418
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,427,510
Total (prior to post-MD contributions)	$ 12,600,780	$ 4,011,725
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,589,055

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,418,583
2nd Fiscal Year	188,927
3rd Fiscal Year	4,344,385
4th Fiscal Year	2,139,273
5th Fiscal Year	497,887
Thereafter	0
Total	$ 8,589,055

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02110742%
Employer's proportionate share at MD		0.01883759%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,231,969
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,528,410**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,828,269
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,603,672
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	616,483
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,807
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(88,054)
Employer's Total Pension Expense/(Income)	**$**	**542,236**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 172,550	$ 13,990
Changes of assumptions	$ 313,443	$ 2,337
Net difference between projected and actual earnings on investments	$ 63,420	$ 0
Changes in proportionate share	$ 387,364	$ 613,676
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,601	$ 291,069
Total (prior to post-MD contributions)	$ 950,378	$ 921,072
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 29,306

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,457
2nd Fiscal Year	(159,417)
3rd Fiscal Year	207,375
4th Fiscal Year	(11,896)
5th Fiscal Year	(15,213)
Thereafter	0
Total	$ 29,306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00137130%
Employer's proportionate share at MD		0.00147148%
Employer's proportionate share of system NPL/(A) at prior MD	$	209,974
Employer's proportionate share of system NPL/(A) at MD	**$**	**275,618**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	455,270
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	125,269
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	48,156
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,511
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,696)
Employer's Total Pension Expense/(Income)	**$**	**36,971**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,479	$ 1,093
Changes of assumptions	$ 24,484	$ 183
Net difference between projected and actual earnings on investments	$ 4,954	$ 0
Changes in proportionate share	$ 55,017	$ 5,078
Differences between employer contributions and employer's proportionate share of system contributions	$ 288	$ 42,438
Total (prior to post-MD contributions)	$ 98,222	$ 48,792
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 49,430

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,635
2nd Fiscal Year	(5,152)
3rd Fiscal Year	27,074
4th Fiscal Year	10,598
5th Fiscal Year	1,275
Thereafter	0
Total	$ 49,430

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00166220%
Employer's proportionate share at MD		0.00250149%
Employer's proportionate share of system NPL/(A) at prior MD	$	254,516
Employer's proportionate share of system NPL/(A) at MD	**$**	**468,546**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	773,950
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	212,956
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	81,864
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,372
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(43,400)
Employer's Total Pension Expense/(Income)	**$**	**73,836**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,913	$ 1,858
Changes of assumptions	$ 41,623	$ 310
Net difference between projected and actual earnings on investments	$ 8,422	$ 0
Changes in proportionate share	$ 125,729	$ 21,502
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 118,105
Total (prior to post-MD contributions)	$ 198,687	$ 141,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 56,912

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)
1st Fiscal Year	$ (2,205)
2nd Fiscal Year	(16,553)
3rd Fiscal Year	47,407
4th Fiscal Year	22,179
5th Fiscal Year	6,084
Thereafter	0
Total	$ 56,912

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00462904%
Employer's proportionate share at MD		0.00495557%
Employer's proportionate share of system NPL/(A) at prior MD	$	708,799
Employer's proportionate share of system NPL/(A) at MD	**$**	**928,212**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,533,232
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	421,875

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	162,177
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,972)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,225)
Employer's Total Pension Expense/(Income)	**$**	**136,980**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 45,392	$ 3,680
Changes of assumptions	$ 82,457	$ 615
Net difference between projected and actual earnings on investments	$ 16,684	$ 0
Changes in proportionate share	$ 40,924	$ 49,099
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,800	$ 62,754
Total (prior to post-MD contributions)	$ 197,257	$ 116,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 81,109

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,203)
2nd Fiscal Year	(40,217)
3rd Fiscal Year	83,261
4th Fiscal Year	33,229
5th Fiscal Year	7,040
Thereafter	0
Total	$ 81,109

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00048635%
Employer's proportionate share at MD		0.00060156%
Employer's proportionate share of system NPL/(A) at prior MD	$	74,470
Employer's proportionate share of system NPL/(A) at MD	**$**	**112,676**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	186,120
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	51,212
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,687
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(678)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,652)
Employer's Total Pension Expense/(Income)	**$**	**5,357**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,510	$ 447
Changes of assumptions	$ 10,009	$ 75
Net difference between projected and actual earnings on investments	$ 2,025	$ 0
Changes in proportionate share	$ 16,852	$ 15,808
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 33,790
Total (prior to post-MD contributions)	$ 34,396	$ 50,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,724)

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)
1st Fiscal Year	$ (9,922)
2nd Fiscal Year	(11,994)
3rd Fiscal Year	4,627
4th Fiscal Year	1,068
5th Fiscal Year	499
Thereafter	0
Total	$ (15,724)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02514972%
Employer's proportionate share at MD	0.02805962%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,850,927
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,255,759**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,681,525
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,388,757

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	918,285
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	170,583
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(68,647)
Employer's Total Pension Expense/(Income)	**$**	**1,020,221**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 257,023	$ 20,840
Changes of assumptions	$ 466,891	$ 3,481
Net difference between projected and actual earnings on investments	$ 94,468	$ 0
Changes in proportionate share	$ 434,666	$ 50,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 54,257	$ 281,336
Total (prior to post-MD contributions)	$ 1,307,305	$ 356,319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 950,986

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 144,957
2nd Fiscal Year	(87,442)
3rd Fiscal Year	592,889
4th Fiscal Year	252,633
5th Fiscal Year	47,948
Thereafter	0
Total	$ 950,986

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,474)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,624
Employer's Total Pension Expense/(Income)	**$**	**(6,850)**

	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	$	3,744	$	35,041
Differences between employer contributions and employer's proportionate share of system contributions	$	5,365	$	0
Total (prior to post-MD contributions)	$	9,109	$	35,041
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(25,932)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,102)
2nd Fiscal Year	(11,851)
3rd Fiscal Year	(5,067)
4th Fiscal Year	63
5th Fiscal Year	25
Thereafter	0
Total	$ (25,932)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00440163%
Employer's proportionate share at MD		0.00441752%
Employer's proportionate share of system NPL/(A) at prior MD	$	673,978
Employer's proportionate share of system NPL/(A) at MD	**$**	**827,432**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,366,762
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	376,070
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	144,569
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,484
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,357)
Employer's Total Pension Expense/(Income)	**$**	**126,696**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,464	$ 3,281
Changes of assumptions	$ 73,504	$ 548
Net difference between projected and actual earnings on investments	$ 14,872	$ 0
Changes in proportionate share	$ 324,805	$ 181,764
Differences between employer contributions and employer's proportionate share of system contributions	$ 60,272	$ 147,075
Total (prior to post-MD contributions)	$ 513,917	$ 332,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 181,249

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)
1st Fiscal Year	$ (2,262)
2nd Fiscal Year	(1,342)
3rd Fiscal Year	136,197
4th Fiscal Year	52,308
5th Fiscal Year	(3,652)
Thereafter	0
Total	$ 181,249

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(33,757)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,327)
Employer's Total Pension Expense/(Income)	**$**	**(36,084)**

	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	$ 81,905
Differences between employer contributions and employer's proportionate share of system contributions	$ 652	$ 4,074
Total (prior to post-MD contributions)	$ 652	$ 85,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (85,327)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,522)
2nd Fiscal Year	(34,397)
3rd Fiscal Year	(13,319)
4th Fiscal Year	(89)
5th Fiscal Year	0
Thereafter	0
Total	$ (85,327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	968
Employer's Total Pension Expense/(Income)	**$**	**968**

	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	$	1,784	$	0
Total (prior to post-MD contributions)	$	1,784	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,784

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)	
1st Fiscal Year	$	845
2nd Fiscal Year		472
3rd Fiscal Year		312
4th Fiscal Year		155
5th Fiscal Year		0
Thereafter		0
Total	$	1,784

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.41626002%
Employer's proportionate share at MD	0.45287497%
Employer's proportionate share of system NPL/(A) at prior MD	$ 63,737,761
Employer's proportionate share of system NPL/(A) at MD	**$ 84,826,589**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 140,117,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 38,553,911

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 14,820,883
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 3,085,747
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,821,313)
Employer's Total Pension Expense/(Income)	**$ 16,085,317**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,148,279	$ 336,345
Changes of assumptions	$ 7,535,492	$ 56,185
Net difference between projected and actual earnings on investments	$ 1,524,681	$ 0
Changes in proportionate share	$ 10,940,890	$ 1,105,913
Differences between employer contributions and employer's proportionate share of system contributions	$ 386,513	$ 6,740,966
Total (prior to post-MD contributions)	$ 24,535,855	$ 8,239,409
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,296,446

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)
1st Fiscal Year	$ 2,693,218
2nd Fiscal Year	(1,049,973)
3rd Fiscal Year	10,097,481
4th Fiscal Year	4,062,646
5th Fiscal Year	493,075
Thereafter	0
Total	$ 16,296,446

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02808733%
Employer's proportionate share at MD	0.02896381%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,300,734
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,425,120**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,961,277
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,465,732

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	947,876
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	96,827
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(152,522)
Employer's Total Pension Expense/(Income)	**$**	**892,181**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 265,305	$ 21,511
Changes of assumptions	$ 481,936	$ 3,593
Net difference between projected and actual earnings on investments	$ 97,512	$ 0
Changes in proportionate share	$ 263,027	$ 98,602
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 392,627
Total (prior to post-MD contributions)	$ 1,107,780	$ 516,333
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 591,447

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)
1st Fiscal Year	$ 18,178
2nd Fiscal Year	(185,838)
3rd Fiscal Year	541,411
4th Fiscal Year	195,255
5th Fiscal Year	22,439
Thereafter	0
Total	$ 591,447

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00248557%
Employer's proportionate share at MD		0.00212479%
Employer's proportionate share of system NPL/(A) at prior MD	$	380,591
Employer's proportionate share of system NPL/(A) at MD	**$**	**397,988**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	657,401
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	180,886
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	69,536
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(59,039)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,892
Employer's Total Pension Expense/(Income)	**$**	**16,389**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,463	$ 1,578
Changes of assumptions	$ 35,355	$ 264
Net difference between projected and actual earnings on investments	$ 7,153	$ 0
Changes in proportionate share	$ 11,204	$ 228,803
Differences between employer contributions and employer's proportionate share of system contributions	$ 68,046	$ 13,614
Total (prior to post-MD contributions)	$ 141,221	$ 244,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (103,038)

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)
1st Fiscal Year	$ (46,719)
2nd Fiscal Year	(55,238)
3rd Fiscal Year	1,017
4th Fiscal Year	(4,280)
5th Fiscal Year	2,182
Thereafter	0
Total	$ (103,038)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2751: Lane Regional Air Protection Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,994
Employer's Total Pension Expense/(Income)	**$**	**15,994**

	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	$ 70,371	$ 0
Total (prior to post-MD contributions)	$ 70,371	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 70,371

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)
1st Fiscal Year	$ 15,994
2nd Fiscal Year	15,994
3rd Fiscal Year	15,994
4th Fiscal Year	15,994
5th Fiscal Year	6,395
Thereafter	0
Total	$ 70,371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00283300%
Employer's proportionate share at MD		0.00317092%
Employer's proportionate share of system NPL/(A) at prior MD	$	433,789
Employer's proportionate share of system NPL/(A) at MD	**$**	**593,935**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	981,069
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	269,945
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	103,772
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	46,728
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(26,273)
Employer's Total Pension Expense/(Income)	**$**	**124,227**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,045	$ 2,355
Changes of assumptions	$ 52,762	$ 393
Net difference between projected and actual earnings on investments	$ 10,675	$ 0
Changes in proportionate share	$ 107,963	$ 17,213
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 64,929
Total (prior to post-MD contributions)	$ 200,445	$ 84,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 115,555

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 33,794
2nd Fiscal Year	(12,005)
3rd Fiscal Year	62,172
4th Fiscal Year	27,143
5th Fiscal Year	4,450
Thereafter	0
Total	$ 115,555

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01244371%
Employer's proportionate share at MD	0.01280486%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,905,382
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,398,438**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,961,768
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,090,097

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	419,055
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	103,018
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(79,933)
Employer's Total Pension Expense/(Income)	**$**	**442,140**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 117,291	$ 9,510
Changes of assumptions	$ 213,063	$ 1,589
Net difference between projected and actual earnings on investments	$ 43,110	$ 0
Changes in proportionate share	$ 373,178	$ 24,072
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 235,319
Total (prior to post-MD contributions)	$ 746,642	$ 270,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 476,152

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)
1st Fiscal Year	$ 104,165
2nd Fiscal Year	(24,702)
3rd Fiscal Year	282,741
4th Fiscal Year	106,854
5th Fiscal Year	7,094
Thereafter	0
Total	$ 476,152

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00793025%
Employer's proportionate share at MD		0.00510684%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,214,280
Employer's proportionate share of system NPL/(A) at MD	**$**	**956,546**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,580,034
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	434,753
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	167,128
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(214,661)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	179,443
Employer's Total Pension Expense/(Income)	**$**	**131,910**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 46,778	$ 3,793
Changes of assumptions	$ 84,974	$ 634
Net difference between projected and actual earnings on investments	$ 17,193	$ 0
Changes in proportionate share	$ 129,105	$ 677,268
Differences between employer contributions and employer's proportionate share of system contributions	$ 741,482	$ 67,159
Total (prior to post-MD contributions)	$ 1,019,532	$ 748,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 270,678

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)
1st Fiscal Year	$ (23,164)
2nd Fiscal Year	(14,321)
3rd Fiscal Year	165,825
4th Fiscal Year	112,634
5th Fiscal Year	29,705
Thereafter	0
Total	$ 270,678

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00414137%
Employer's proportionate share at MD		0.00349055%
Employer's proportionate share of system NPL/(A) at prior MD	$	634,127
Employer's proportionate share of system NPL/(A) at MD	**$**	**653,804**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,079,961
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	297,156
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	114,232
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	69,201
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(33,454)
Employer's Total Pension Expense/(Income)	**$**	**149,979**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 31,973	$ 2,592
Changes of assumptions	$ 58,080	$ 433
Net difference between projected and actual earnings on investments	$ 11,752	$ 0
Changes in proportionate share	$ 239,301	$ 112,606
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 99,847
Total (prior to post-MD contributions)	$ 341,106	$ 215,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 125,628

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 48,469
2nd Fiscal Year	(8,845)
3rd Fiscal Year	73,950
4th Fiscal Year	19,010
5th Fiscal Year	(6,957)
Thereafter	0
Total	$ 125,628

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00283013%
Employer's proportionate share at MD		0.00381515%
Employer's proportionate share of system NPL/(A) at prior MD	$	433,350
Employer's proportionate share of system NPL/(A) at MD	**$**	**714,604**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,180,391
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	324,789
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	124,855
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	75,527
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(39,424)
Employer's Total Pension Expense/(Income)	**$**	**160,958**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 34,946	$ 2,833
Changes of assumptions	$ 63,481	$ 473
Net difference between projected and actual earnings on investments	$ 12,844	$ 0
Changes in proportionate share	$ 316,511	$ 54,808
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,558	$ 137,186
Total (prior to post-MD contributions)	$ 429,340	$ 195,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 234,040

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 47,522
2nd Fiscal Year	40,593
3rd Fiscal Year	104,494
4th Fiscal Year	34,206
5th Fiscal Year	7,225
Thereafter	0
Total	$ 234,040

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03144250%
Employer's proportionate share at MD		0.03192639%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,814,478
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,980,032**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,877,887
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,717,940
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,044,830
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(17,450)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(103,870)
Employer's Total Pension Expense/(Income)	**$**	**923,510**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 292,442	$ 23,711
Changes of assumptions	$ 531,231	$ 3,961
Net difference between projected and actual earnings on investments	$ 107,486	$ 0
Changes in proportionate share	$ 92,447	$ 131,591
Differences between employer contributions and employer's proportionate share of system contributions	$ 107	$ 361,450
Total (prior to post-MD contributions)	$ 1,023,713	$ 520,713
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 503,000

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)
1st Fiscal Year	$ 7,295
2nd Fiscal Year	(239,806)
3rd Fiscal Year	538,800
4th Fiscal Year	177,304
5th Fiscal Year	19,406
Thereafter	0
Total	$ 503,000

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00451157%
Employer's proportionate share at MD		0.00514322%
Employer's proportionate share of system NPL/(A) at prior MD	$	690,812
Employer's proportionate share of system NPL/(A) at MD	**$**	**963,360**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,591,290
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	437,850
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	168,318
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	54,293
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,149)
Employer's Total Pension Expense/(Income)	**$**	**218,462**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 47,111	$ 3,820
Changes of assumptions	$ 85,579	$ 638
Net difference between projected and actual earnings on investments	$ 17,316	$ 0
Changes in proportionate share	$ 272,286	$ 80,230
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,451	$ 45,602
Total (prior to post-MD contributions)	$ 452,743	$ 130,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 322,453

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 49,170
2nd Fiscal Year	39,726
3rd Fiscal Year	158,548
4th Fiscal Year	65,329
5th Fiscal Year	9,680
Thereafter	0
Total	$ 322,453

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00245228%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	375,493
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(92,182)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,267)
Employer's Total Pension Expense/(Income)	**$**	**(106,449)**

	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	$ 365,928
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,494	$ 59,635
Total (prior to post-MD contributions)	$ 3,494	$ 425,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (422,069)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (104,149)
2nd Fiscal Year	(102,558)
3rd Fiscal Year	(102,540)
4th Fiscal Year	(85,537)
5th Fiscal Year	(27,285)
Thereafter	0
Total	$ (422,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00231788%
Employer's proportionate share at MD		0.00377111%
Employer's proportionate share of system NPL/(A) at prior MD	$	354,914
Employer's proportionate share of system NPL/(A) at MD	**$**	**706,355**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,166,765
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	321,040
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	123,414
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	23,711
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,412)
Employer's Total Pension Expense/(Income)	**$**	**138,713**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 34,543	$ 2,801
Changes of assumptions	$ 62,748	$ 468
Net difference between projected and actual earnings on investments	$ 12,696	$ 0
Changes in proportionate share	$ 192,344	$ 76,935
Differences between employer contributions and employer's proportionate share of system contributions	$ 250	$ 25,236
Total (prior to post-MD contributions)	$ 302,581	$ 105,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 197,141

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)
1st Fiscal Year	$ 33,514
2nd Fiscal Year	1,893
3rd Fiscal Year	91,252
4th Fiscal Year	53,067
5th Fiscal Year	17,416
Thereafter	0
Total	$ 197,141

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(14,891)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,513)
Employer's Total Pension Expense/(Income)	**$**	**(16,404)**

	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	$ 13,906
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 240
Total (prior to post-MD contributions)	$ 0	$ 14,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,146)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,151)
2nd Fiscal Year	(2,995)
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (14,146)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00120310%
Employer's proportionate share at MD		0.00117519%
Employer's proportionate share of system NPL/(A) at prior MD	$	184,219
Employer's proportionate share of system NPL/(A) at MD	**$**	**220,121**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	363,599
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	100,046

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	38,460
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,184)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,513)
Employer's Total Pension Expense/(Income)	**$**	**25,763**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,765	$ 873
Changes of assumptions	$ 19,554	$ 146
Net difference between projected and actual earnings on investments	$ 3,956	$ 0
Changes in proportionate share	$ 1,634	$ 25,825
Differences between employer contributions and employer's proportionate share of system contributions	$ 300	$ 13,130
Total (prior to post-MD contributions)	$ 36,209	$ 39,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,765)

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)
1st Fiscal Year	$ (5,726)
2nd Fiscal Year	(15,753)
3rd Fiscal Year	14,043
4th Fiscal Year	3,511
5th Fiscal Year	162
Thereafter	0
Total	$ (3,765)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00265313%
Employer's proportionate share at MD		0.00296073%
Employer's proportionate share of system NPL/(A) at prior MD	$	406,247
Employer's proportionate share of system NPL/(A) at MD	**$**	**554,565**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	916,037
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	252,051
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	96,893
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	51,542
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(24,278)
Employer's Total Pension Expense/(Income)	**$**	**124,157**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 27,120	$ 2,199
Changes of assumptions	$ 49,264	$ 367
Net difference between projected and actual earnings on investments	$ 9,968	$ 0
Changes in proportionate share	$ 134,217	$ 9,263
Differences between employer contributions and employer's proportionate share of system contributions	$ 499	$ 86,530
Total (prior to post-MD contributions)	$ 221,068	$ 98,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 122,709

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)
1st Fiscal Year	$ 43,388
2nd Fiscal Year	3,692
3rd Fiscal Year	56,407
4th Fiscal Year	16,647
5th Fiscal Year	2,575
Thereafter	0
Total	$ 122,709

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00084928%
Employer's proportionate share at MD		0.00077629%
Employer's proportionate share of system NPL/(A) at prior MD	$	130,042
Employer's proportionate share of system NPL/(A) at MD	**$**	**145,404**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	240,181
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	66,087
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	25,405
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,686
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,219)
Employer's Total Pension Expense/(Income)	**$**	**16,872**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,111	$ 577
Changes of assumptions	$ 12,917	$ 96
Net difference between projected and actual earnings on investments	$ 2,614	$ 0
Changes in proportionate share	$ 51,783	$ 102,944
Differences between employer contributions and employer's proportionate share of system contributions	$ 69	$ 34,285
Total (prior to post-MD contributions)	$ 74,494	$ 137,902
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (63,408)

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)
1st Fiscal Year	$ (7,088)
2nd Fiscal Year	(37,726)
3rd Fiscal Year	(12,868)
4th Fiscal Year	(4,906)
5th Fiscal Year	(820)
Thereafter	0
Total	$ (63,408)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03288665%
Employer's proportionate share at MD	0.02947327%

Employer's proportionate share of system NPL/(A) at prior MD	$ 5,035,606
Employer's proportionate share of system NPL/(A) at MD	**$ 5,520,546**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 9,118,902
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,509,103

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 964,549
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (44,047)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 43,208
Employer's Total Pension Expense/(Income)	**$ 963,710**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 269,972	$ 21,889
Changes of assumptions	$ 490,413	$ 3,657
Net difference between projected and actual earnings on investments	$ 99,227	$ 0
Changes in proportionate share	$ 119,251	$ 419,238
Differences between employer contributions and employer's proportionate share of system contributions	$ 402,040	$ 408,676
Total (prior to post-MD contributions)	$ 1,380,903	$ 853,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 527,443

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)
1st Fiscal Year	$ 136,986
2nd Fiscal Year	(133,979)
3rd Fiscal Year	470,784
4th Fiscal Year	72,728
5th Fiscal Year	(19,077)
Thereafter	0
Total	$ 527,443

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00216628%
Employer's proportionate share at MD		0.00264205%
Employer's proportionate share of system NPL/(A) at prior MD	$	331,701
Employer's proportionate share of system NPL/(A) at MD	**$**	**494,874**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	817,439
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	224,922
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	86,464
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	29,253
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,418)
Employer's Total Pension Expense/(Income)	**$**	**102,299**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,201	$ 1,962
Changes of assumptions	$ 43,962	$ 328
Net difference between projected and actual earnings on investments	$ 8,895	$ 0
Changes in proportionate share	$ 75,098	$ 8,623
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 35,715
Total (prior to post-MD contributions)	$ 152,156	$ 46,628
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 105,528

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)
1st Fiscal Year	$ 22,062
2nd Fiscal Year	(5,710)
3rd Fiscal Year	56,313
4th Fiscal Year	26,535
5th Fiscal Year	6,327
Thereafter	0
Total	$ 105,528

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00038622%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	59,138
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,436)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,591)
Employer's Total Pension Expense/(Income)	**$**	**(11,027)**

	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	$ 14,037	$ 47,401
Differences between employer contributions and employer's proportionate share of system contributions	$ 221	$ 13,640
Total (prior to post-MD contributions)	$ 14,258	$ 61,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (46,783)

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)
1st Fiscal Year	$ (10,972)
2nd Fiscal Year	(10,957)
3rd Fiscal Year	(10,300)
4th Fiscal Year	(10,276)
5th Fiscal Year	(4,278)
Thereafter	0
Total	$ (46,783)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06006007%
Employer's proportionate share at MD	0.06200493%

Employer's proportionate share of system NPL/(A) at prior MD	$	9,196,402
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,613,949**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	19,184,057
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,278,571

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,029,187
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	284,499
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(310,758)
Employer's Total Pension Expense/(Income)	**$**	**2,002,928**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 567,958	$ 46,050
Changes of assumptions	$ 1,031,715	$ 7,693
Net difference between projected and actual earnings on investments	$ 208,750	$ 0
Changes in proportionate share	$ 747,181	$ 64,116
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,431	$ 1,001,392
Total (prior to post-MD contributions)	$ 2,557,035	$ 1,119,251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,437,784

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)
1st Fiscal Year	$ 295,923
2nd Fiscal Year	(383,667)
3rd Fiscal Year	1,096,062
4th Fiscal Year	388,381
5th Fiscal Year	41,085
Thereafter	0
Total	$ 1,437,784

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00064300%
Employer's proportionate share at MD		0.00066905%
Employer's proportionate share of system NPL/(A) at prior MD	$	98,456
Employer's proportionate share of system NPL/(A) at MD	**$**	**125,318**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	207,001
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	56,957
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	21,895
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(933)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(651)
Employer's Total Pension Expense/(Income)	**$**	**20,311**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,128	$ 497
Changes of assumptions	$ 11,132	$ 83
Net difference between projected and actual earnings on investments	$ 2,252	$ 0
Changes in proportionate share	$ 3,405	$ 4,965
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,090	$ 6,118
Total (prior to post-MD contributions)	$ 27,007	$ 11,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,344

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 819
2nd Fiscal Year	(3,795)
3rd Fiscal Year	12,627
4th Fiscal Year	4,858
5th Fiscal Year	836
Thereafter	0
Total	$ 15,344

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00120725%
Employer's proportionate share at MD		0.00109999%
Employer's proportionate share of system NPL/(A) at prior MD	$	184,854
Employer's proportionate share of system NPL/(A) at MD	**$**	**206,036**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	340,332
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	93,644
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	35,999
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,536)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,362)
Employer's Total Pension Expense/(Income)	**$**	**21,101**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,076	$ 817
Changes of assumptions	$ 18,303	$ 136
Net difference between projected and actual earnings on investments	$ 3,703	$ 0
Changes in proportionate share	$ 22,132	$ 40,337
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 34,292
Total (prior to post-MD contributions)	$ 54,214	$ 75,582
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,368)

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)
1st Fiscal Year	$ (13,102)
2nd Fiscal Year	(15,742)
3rd Fiscal Year	10,739
4th Fiscal Year	(1,689)
5th Fiscal Year	(1,576)
Thereafter	0
Total	$ (21,368)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00038076%
Employer's proportionate share at MD		0.00045766%
Employer's proportionate share of system NPL/(A) at prior MD	$	58,302
Employer's proportionate share of system NPL/(A) at MD	**$**	**85,723**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	141,598
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	38,961
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,977
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,915
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,909
Employer's Total Pension Expense/(Income)	**$**	**26,801**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,192	$ 340
Changes of assumptions	$ 7,615	$ 57
Net difference between projected and actual earnings on investments	$ 1,541	$ 0
Changes in proportionate share	$ 49,975	$ 404
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,401	$ 2,871
Total (prior to post-MD contributions)	$ 67,724	$ 3,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 64,052

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 16,776
2nd Fiscal Year	12,403
3rd Fiscal Year	22,690
4th Fiscal Year	11,009
5th Fiscal Year	1,175
Thereafter	0
Total	$ 64,052

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00671848%
Employer's proportionate share at MD		0.00745707%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,028,734
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,396,760**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,307,185
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	634,831
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	244,042
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	64,413
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	38,904
Employer's Total Pension Expense/(Income)	**$**	**347,359**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 68,306	$ 5,538
Changes of assumptions	$ 124,080	$ 925
Net difference between projected and actual earnings on investments	$ 25,106	$ 0
Changes in proportionate share	$ 232,673	$ 4,331
Differences between employer contributions and employer's proportionate share of system contributions	$ 76,168	$ 51,267
Total (prior to post-MD contributions)	$ 526,333	$ 62,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 464,272

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 132,931
2nd Fiscal Year	42,074
3rd Fiscal Year	194,788
4th Fiscal Year	81,573
5th Fiscal Year	12,904
Thereafter	0
Total	$ 464,272

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00298159%
Employer's proportionate share at MD		0.00310273%
Employer's proportionate share of system NPL/(A) at prior MD	$	456,541
Employer's proportionate share of system NPL/(A) at MD	**$**	**581,163**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	959,971
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	264,140
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	101,541
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	33,963
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,701)
Employer's Total Pension Expense/(Income)	**$**	**120,803**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,421	$ 2,304
Changes of assumptions	$ 51,627	$ 385
Net difference between projected and actual earnings on investments	$ 10,446	$ 0
Changes in proportionate share	$ 106,035	$ 3,790
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,497	$ 63,872
Total (prior to post-MD contributions)	$ 198,026	$ 70,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 127,675

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)
1st Fiscal Year	$ 34,091
2nd Fiscal Year	(1,945)
3rd Fiscal Year	69,778
4th Fiscal Year	24,979
5th Fiscal Year	771
Thereafter	0
Total	$ 127,675

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00176242%
Employer's proportionate share at MD		0.00175815%
Employer's proportionate share of system NPL/(A) at prior MD	$	269,862
Employer's proportionate share of system NPL/(A) at MD	**$**	**329,314**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	543,964
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	149,674
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	57,538
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,519)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,992)
Employer's Total Pension Expense/(Income)	**$**	**42,027**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,104	$ 1,306
Changes of assumptions	$ 29,254	$ 218
Net difference between projected and actual earnings on investments	$ 5,919	$ 0
Changes in proportionate share	$ 7,022	$ 62,033
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,686	$ 25,711
Total (prior to post-MD contributions)	$ 61,985	$ 89,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,283)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,016)
2nd Fiscal Year	(30,719)
3rd Fiscal Year	12,473
4th Fiscal Year	1,865
5th Fiscal Year	1,115
Thereafter	0
Total	$ (27,283)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00134710%
Employer's proportionate share at MD		0.00169040%
Employer's proportionate share of system NPL/(A) at prior MD	$	206,268
Employer's proportionate share of system NPL/(A) at MD	**$**	**316,624**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	523,002
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	143,906
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	55,320
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	34,396
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,400)
Employer's Total Pension Expense/(Income)	**$**	**76,316**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,484	$ 1,255
Changes of assumptions	$ 28,127	$ 210
Net difference between projected and actual earnings on investments	$ 5,691	$ 0
Changes in proportionate share	$ 93,251	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 39,666
Total (prior to post-MD contributions)	$ 142,553	$ 41,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 101,422

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)
1st Fiscal Year	$ 25,880
2nd Fiscal Year	8,202
3rd Fiscal Year	44,424
4th Fiscal Year	19,407
5th Fiscal Year	3,508
Thereafter	0
Total	$ 101,422

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00196331%
Employer's proportionate share at MD		0.00242656%
Employer's proportionate share of system NPL/(A) at prior MD	$	300,622
Employer's proportionate share of system NPL/(A) at MD	**$**	**454,511**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	750,767
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	206,577

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	79,412
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	52,952
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,209)
Employer's Total Pension Expense/(Income)	**$**	**113,155**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,227	$ 1,802
Changes of assumptions	$ 40,376	$ 301
Net difference between projected and actual earnings on investments	$ 8,169	$ 0
Changes in proportionate share	$ 166,618	$ 89,644
Differences between employer contributions and employer's proportionate share of system contributions	$ 585	$ 47,797
Total (prior to post-MD contributions)	$ 237,975	$ 139,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 98,431

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 41,796
2nd Fiscal Year	(1,464)
3rd Fiscal Year	37,316
4th Fiscal Year	14,432
5th Fiscal Year	6,351
Thereafter	0
Total	$ 98,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01027018%
Employer's proportionate share at MD		0.00864315%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,572,571
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,618,921**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,674,153
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	735,804
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	282,858
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	23,000
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	25,241
Employer's Total Pension Expense/(Income)	**$**	**331,099**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79,170	$ 6,419
Changes of assumptions	$ 143,815	$ 1,072
Net difference between projected and actual earnings on investments	$ 29,099	$ 0
Changes in proportionate share	$ 115,070	$ 199,140
Differences between employer contributions and employer's proportionate share of system contributions	$ 116,983	$ 87,853
Total (prior to post-MD contributions)	$ 484,137	$ 294,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 189,653

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)
1st Fiscal Year	$ 63,304
2nd Fiscal Year	(37,406)
3rd Fiscal Year	143,724
4th Fiscal Year	26,501
5th Fiscal Year	(6,470)
Thereafter	0
Total	$ 189,653

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00422765%
Employer's proportionate share at MD		0.00369262%
Employer's proportionate share of system NPL/(A) at prior MD	$	647,338
Employer's proportionate share of system NPL/(A) at MD	**$**	**691,653**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,142,481
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	314,358
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	120,845
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,324
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(48,544)
Employer's Total Pension Expense/(Income)	**$**	**76,625**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,824	$ 2,742
Changes of assumptions	$ 61,442	$ 458
Net difference between projected and actual earnings on investments	$ 12,432	$ 0
Changes in proportionate share	$ 54,641	$ 113,975
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 105,640
Total (prior to post-MD contributions)	$ 162,339	$ 222,815
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (60,476)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,829)
2nd Fiscal Year	(54,083)
3rd Fiscal Year	29,574
4th Fiscal Year	(6,401)
5th Fiscal Year	(4,737)
Thereafter	0
Total	$ (60,476)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00449256%
Employer's proportionate share at MD		0.00494592%
Employer's proportionate share of system NPL/(A) at prior MD	$	687,901
Employer's proportionate share of system NPL/(A) at MD	**$**	**926,405**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,530,246
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	421,053
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	161,861
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(976)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	35,140
Employer's Total Pension Expense/(Income)	**$**	**196,025**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 45,304	$ 3,673
Changes of assumptions	$ 82,296	$ 614
Net difference between projected and actual earnings on investments	$ 16,651	$ 0
Changes in proportionate share	$ 78,424	$ 22,534
Differences between employer contributions and employer's proportionate share of system contributions	$ 109,476	$ 50,102
Total (prior to post-MD contributions)	$ 332,151	$ 76,923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 255,228

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)
1st Fiscal Year	$ 75,177
2nd Fiscal Year	3,601
3rd Fiscal Year	109,141
4th Fiscal Year	53,820
5th Fiscal Year	13,490
Thereafter	0
Total	$ 255,228

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00300231%
Employer's proportionate share at MD		0.00261129%
Employer's proportionate share of system NPL/(A) at prior MD	$	459,714
Employer's proportionate share of system NPL/(A) at MD	**$**	**489,113**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	807,922
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	222,303

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	85,458
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(21,722)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,882)
Employer's Total Pension Expense/(Income)	**$**	**54,854**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 23,919	$ 1,939
Changes of assumptions	$ 43,450	$ 324
Net difference between projected and actual earnings on investments	$ 8,791	$ 0
Changes in proportionate share	$ 52,541	$ 65,969
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,165	$ 37,501
Total (prior to post-MD contributions)	$ 147,866	$ 105,733
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 42,133

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)
1st Fiscal Year	$ (3,456)
2nd Fiscal Year	(15,189)
3rd Fiscal Year	49,260
4th Fiscal Year	12,911
5th Fiscal Year	(1,394)
Thereafter	0
Total	$ 42,133

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01661460%
Employer's proportionate share at MD	0.02357305%

Employer's proportionate share of system NPL/(A) at prior MD	$ 2,544,029
Employer's proportionate share of system NPL/(A) at MD	**$ 4,415,394**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 7,293,400
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,006,808

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 771,457
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 465,992
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (25,145)
Employer's Total Pension Expense/(Income)	**$ 1,212,304**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 215,926	$ 17,507
Changes of assumptions	$ 392,237	$ 2,925
Net difference between projected and actual earnings on investments	$ 79,363	$ 0
Changes in proportionate share	$ 1,216,782	$ 56,379
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,838	$ 166,852
Total (prior to post-MD contributions)	$ 1,919,146	$ 243,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,675,483

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)
1st Fiscal Year	$ 453,771
2nd Fiscal Year	118,124
3rd Fiscal Year	655,756
4th Fiscal Year	359,010
5th Fiscal Year	88,823
Thereafter	0
Total	$ 1,675,483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00043786%
Employer's proportionate share at MD		0.00162532%
Employer's proportionate share of system NPL/(A) at prior MD	$	67,045
Employer's proportionate share of system NPL/(A) at MD	**$**	**304,434**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	502,867
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	138,366
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	53,191
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	39,786
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,030
Employer's Total Pension Expense/(Income)	**$**	**100,007**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,888	$ 1,207
Changes of assumptions	$ 27,044	$ 202
Net difference between projected and actual earnings on investments	$ 5,472	$ 0
Changes in proportionate share	$ 168,285	$ 8,258
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,318	$ 9,225
Total (prior to post-MD contributions)	$ 227,007	$ 18,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 208,115

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)
1st Fiscal Year	$ 53,674
2nd Fiscal Year	30,666
3rd Fiscal Year	66,586
4th Fiscal Year	44,050
5th Fiscal Year	13,140
Thereafter	0
Total	$ 208,115

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00110209%
Employer's proportionate share at MD		0.00078223%
Employer's proportionate share of system NPL/(A) at prior MD	$	168,752
Employer's proportionate share of system NPL/(A) at MD	**$**	**146,517**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	242,019
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	66,592
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	25,599
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,570
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,900
Employer's Total Pension Expense/(Income)	**$**	**34,069**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,165	$ 581
Changes of assumptions	$ 13,016	$ 97
Net difference between projected and actual earnings on investments	$ 2,634	$ 0
Changes in proportionate share	$ 84,396	$ 64,045
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,286	$ 17,972
Total (prior to post-MD contributions)	$ 126,497	$ 82,695
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 43,802

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)
1st Fiscal Year	$ 6,350
2nd Fiscal Year	5,719
3rd Fiscal Year	27,164
4th Fiscal Year	7,234
5th Fiscal Year	(2,665)
Thereafter	0
Total	$ 43,802

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00097245%
Employer's proportionate share at MD		0.00143213%
Employer's proportionate share of system NPL/(A) at prior MD	$	148,902
Employer's proportionate share of system NPL/(A) at MD	**$**	**268,248**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	443,095
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	121,919
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	46,868
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	24,497
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,410)
Employer's Total Pension Expense/(Income)	**$**	**63,955**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,118	$ 1,064
Changes of assumptions	$ 23,830	$ 178
Net difference between projected and actual earnings on investments	$ 4,822	$ 0
Changes in proportionate share	$ 73,000	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 13	$ 25,160
Total (prior to post-MD contributions)	$ 114,783	$ 26,402
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 88,381

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)
1st Fiscal Year	$ 23,361
2nd Fiscal Year	4,564
3rd Fiscal Year	36,712
4th Fiscal Year	19,106
5th Fiscal Year	4,638
Thereafter	0
Total	$ 88,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00130927%
Employer's proportionate share at MD		0.00153219%
Employer's proportionate share of system NPL/(A) at prior MD	$	200,476
Employer's proportionate share of system NPL/(A) at MD	**$**	**286,990**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	474,053
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	130,438
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,143
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,770
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,759)
Employer's Total Pension Expense/(Income)	**$**	**47,154**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,035	$ 1,138
Changes of assumptions	$ 25,494	$ 190
Net difference between projected and actual earnings on investments	$ 5,158	$ 0
Changes in proportionate share	$ 47,069	$ 20,197
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 36,086
Total (prior to post-MD contributions)	$ 91,756	$ 57,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 34,145

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)
1st Fiscal Year	$ 3,986
2nd Fiscal Year	(13,355)
3rd Fiscal Year	27,884
4th Fiscal Year	13,320
5th Fiscal Year	2,310
Thereafter	0
Total	$ 34,145

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00318417%
Employer's proportionate share at MD	0.00303055%

Employer's proportionate share of system NPL/(A) at prior MD	$	487,560
Employer's proportionate share of system NPL/(A) at MD	**$**	**567,643**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	937,639
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	257,995

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	99,178
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	45,024
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,455)
Employer's Total Pension Expense/(Income)	**$**	**133,747**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 27,759	$ 2,251
Changes of assumptions	$ 50,426	$ 376
Net difference between projected and actual earnings on investments	$ 10,203	$ 0
Changes in proportionate share	$ 102,795	$ 18,802
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,236	$ 50,178
Total (prior to post-MD contributions)	$ 192,419	$ 71,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 120,812

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 43,621
2nd Fiscal Year	7,095
3rd Fiscal Year	59,364
4th Fiscal Year	11,806
5th Fiscal Year	(1,073)
Thereafter	0
Total	$ 120,812

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00185539%
Employer's proportionate share at MD		0.00217526%
Employer's proportionate share of system NPL/(A) at prior MD	$	284,097
Employer's proportionate share of system NPL/(A) at MD	**$**	**407,441**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	673,016
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	185,183
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	71,188
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,032)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,792)
Employer's Total Pension Expense/(Income)	**$**	**55,364**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,925	$ 1,616
Changes of assumptions	$ 36,195	$ 270
Net difference between projected and actual earnings on investments	$ 7,323	$ 0
Changes in proportionate share	$ 77,194	$ 48,960
Differences between employer contributions and employer's proportionate share of system contributions	$ 245	$ 24,067
Total (prior to post-MD contributions)	$ 140,882	$ 74,913
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 65,969

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,979)
2nd Fiscal Year	(11,400)
3rd Fiscal Year	53,398
4th Fiscal Year	26,503
5th Fiscal Year	4,449
Thereafter	0
Total	$ 65,969

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00208928%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**391,336**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	646,414
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	177,863

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	68,374
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	55,338
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	21,899
Employer's Total Pension Expense/(Income)	**$**	**145,611**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,138	$ 1,552
Changes of assumptions	$ 34,764	$ 259
Net difference between projected and actual earnings on investments	$ 7,034	$ 0
Changes in proportionate share	$ 255,716	$ 559
Differences between employer contributions and employer's proportionate share of system contributions	$ 96,595	$ 0
Total (prior to post-MD contributions)	$ 413,247	$ 2,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 410,877

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)
1st Fiscal Year	$ 89,499
2nd Fiscal Year	71,581
3rd Fiscal Year	121,976
4th Fiscal Year	94,806
5th Fiscal Year	33,015
Thereafter	0
Total	$ 410,877

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00623646%
Employer's proportionate share at MD		0.00990134%
Employer's proportionate share of system NPL/(A) at prior MD	$	954,927
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,854,589**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,063,432
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	842,916
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	324,033
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	201,590
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(38,739)
Employer's Total Pension Expense/(Income)	**$**	**486,884**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 90,695	$ 7,354
Changes of assumptions	$ 164,751	$ 1,228
Net difference between projected and actual earnings on investments	$ 33,335	$ 0
Changes in proportionate share	$ 750,072	$ 6,642
Differences between employer contributions and employer's proportionate share of system contributions	$ 527	$ 116,482
Total (prior to post-MD contributions)	$ 1,039,380	$ 131,706
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 907,674

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)
1st Fiscal Year	$ 235,944
2nd Fiscal Year	119,140
3rd Fiscal Year	330,537
4th Fiscal Year	179,309
5th Fiscal Year	42,743
Thereafter	0
Total	$ 907,674

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00024016%
Employer's proportionate share at MD		0.00028499%
Employer's proportionate share of system NPL/(A) at prior MD	$	36,773
Employer's proportionate share of system NPL/(A) at MD	**$**	**53,381**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	88,175
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	24,262
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	9,327
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,796)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(636)
Employer's Total Pension Expense/(Income)	**$**	**3,895**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,610	$ 212
Changes of assumptions	$ 4,742	$ 35
Net difference between projected and actual earnings on investments	$ 959	$ 0
Changes in proportionate share	$ 14,978	$ 2,645
Differences between employer contributions and employer's proportionate share of system contributions	$ 115	$ 3,081
Total (prior to post-MD contributions)	$ 23,404	$ 5,973
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,431

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,887
2nd Fiscal Year	1,633
3rd Fiscal Year	6,424
4th Fiscal Year	2,866
5th Fiscal Year	621
Thereafter	0
Total	$ 17,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00034634%
Employer's proportionate share at MD		0.00040094%
Employer's proportionate share of system NPL/(A) at prior MD	$	53,032
Employer's proportionate share of system NPL/(A) at MD	**$**	**75,099**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	124,049
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	34,133
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	13,121
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,994
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,544)
Employer's Total Pension Expense/(Income)	**$**	**18,571**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,673	$ 298
Changes of assumptions	$ 6,671	$ 50
Net difference between projected and actual earnings on investments	$ 1,350	$ 0
Changes in proportionate share	$ 25,482	$ 9,412
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,265	$ 13,004
Total (prior to post-MD contributions)	$ 41,441	$ 22,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,677

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,910
2nd Fiscal Year	3,149
3rd Fiscal Year	8,346
4th Fiscal Year	1,187
5th Fiscal Year	86
Thereafter	0
Total	$ 18,677

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00078815%
Employer's proportionate share at MD		0.00084100%
Employer's proportionate share of system NPL/(A) at prior MD	$	120,682
Employer's proportionate share of system NPL/(A) at MD	**$**	**157,525**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	260,202
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	71,596
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	27,523
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,977
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,457)
Employer's Total Pension Expense/(Income)	**$**	**26,043**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,703	$ 625
Changes of assumptions	$ 13,994	$ 104
Net difference between projected and actual earnings on investments	$ 2,831	$ 0
Changes in proportionate share	$ 11,911	$ 11,948
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 17,418
Total (prior to post-MD contributions)	$ 36,439	$ 30,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,344

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 242
2nd Fiscal Year	(9,564)
3rd Fiscal Year	11,028
4th Fiscal Year	3,853
5th Fiscal Year	785
Thereafter	0
Total	$ 6,344

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04646926%
Employer's proportionate share at MD	0.04254879%

Employer's proportionate share of system NPL/(A) at prior MD	$	7,115,376
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,969,680**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,164,411
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,622,241

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,392,461
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(830,573)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(314,371)
Employer's Total Pension Expense/(Income)	**$**	**247,517**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 389,742	$ 31,600
Changes of assumptions	$ 707,979	$ 5,279
Net difference between projected and actual earnings on investments	$ 143,248	$ 0
Changes in proportionate share	$ 0	$ 2,476,147
Differences between employer contributions and employer's proportionate share of system contributions	$ 125,603	$ 838,613
Total (prior to post-MD contributions)	$ 1,366,572	$ 3,351,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,985,067)

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)
1st Fiscal Year	$ (839,437)
2nd Fiscal Year	(1,076,798)
3rd Fiscal Year	59,250
4th Fiscal Year	(115,924)
5th Fiscal Year	(12,160)
Thereafter	0
Total	$ (1,985,067)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	**$**	**1,351**

	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	$	4,043	$	0
Total (prior to post-MD contributions)	$	4,043	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	4,043

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)
1st Fiscal Year	$ 1,351
2nd Fiscal Year	1,133
3rd Fiscal Year	1,040
4th Fiscal Year	519
5th Fiscal Year	0
Thereafter	0
Total	$ 4,043

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00282331%
Employer's proportionate share at MD		0.00307398%
Employer's proportionate share of system NPL/(A) at prior MD	$	432,305
Employer's proportionate share of system NPL/(A) at MD	**$**	**575,778**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	951,076
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	261,692
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	100,600
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,416
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,618)
Employer's Total Pension Expense/(Income)	**$**	**97,398**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,157	$ 2,283
Changes of assumptions	$ 51,149	$ 381
Net difference between projected and actual earnings on investments	$ 10,349	$ 0
Changes in proportionate share	$ 37,244	$ 6,078
Differences between employer contributions and employer's proportionate share of system contributions	$ 455	$ 32,912
Total (prior to post-MD contributions)	$ 127,354	$ 41,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 85,700

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,156
2nd Fiscal Year	(14,481)
3rd Fiscal Year	61,554
4th Fiscal Year	25,195
5th Fiscal Year	4,275
Thereafter	0
Total	$ 85,700

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00163821%
Employer's proportionate share at MD		0.00188455%
Employer's proportionate share of system NPL/(A) at prior MD	$	250,843
Employer's proportionate share of system NPL/(A) at MD	**$**	**352,989**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	583,072
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	160,435
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	61,674
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	25,204
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,777)
Employer's Total Pension Expense/(Income)	**$**	**78,101**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,262	$ 1,400
Changes of assumptions	$ 31,357	$ 234
Net difference between projected and actual earnings on investments	$ 6,345	$ 0
Changes in proportionate share	$ 70,770	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 77	$ 23,969
Total (prior to post-MD contributions)	$ 125,811	$ 25,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 100,208

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)
1st Fiscal Year	$ 25,385
2nd Fiscal Year	8,568
3rd Fiscal Year	45,166
4th Fiscal Year	17,460
5th Fiscal Year	3,630
Thereafter	0
Total	$ 100,208

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00156679%
Employer's proportionate share at MD		0.00101560%
Employer's proportionate share of system NPL/(A) at prior MD	$	239,907
Employer's proportionate share of system NPL/(A) at MD	**$**	**190,229**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	314,222
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	86,460
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	33,237
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,164)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,363
Employer's Total Pension Expense/(Income)	**$**	**25,436**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,303	$ 754
Changes of assumptions	$ 16,899	$ 126
Net difference between projected and actual earnings on investments	$ 3,419	$ 0
Changes in proportionate share	$ 55,785	$ 73,269
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,683	$ 19,426
Total (prior to post-MD contributions)	$ 109,089	$ 93,575
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,514

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)
1st Fiscal Year	$ 2,880
2nd Fiscal Year	(3,396)
3rd Fiscal Year	19,596
4th Fiscal Year	468
5th Fiscal Year	(4,035)
Thereafter	0
Total	$ 15,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00349745%
Employer's proportionate share at MD		0.00406496%
Employer's proportionate share of system NPL/(A) at prior MD	$	535,530
Employer's proportionate share of system NPL/(A) at MD	**$**	**761,395**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,257,681
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	346,056

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	133,031
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	65,578
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,665)
Employer's Total Pension Expense/(Income)	**$**	**182,944**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 37,235	$ 3,019
Changes of assumptions	$ 67,638	$ 504
Net difference between projected and actual earnings on investments	$ 13,685	$ 0
Changes in proportionate share	$ 256,365	$ 21,082
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,174	$ 73,114
Total (prior to post-MD contributions)	$ 385,097	$ 97,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 287,378

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)
1st Fiscal Year	$ 65,130
2nd Fiscal Year	39,003
3rd Fiscal Year	126,929
4th Fiscal Year	50,859
5th Fiscal Year	5,457
Thereafter	0
Total	$ 287,378

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00424627%
Employer's proportionate share at MD		0.00453333%
Employer's proportionate share of system NPL/(A) at prior MD	$	650,189
Employer's proportionate share of system NPL/(A) at MD	**$**	**849,124**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,402,593
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	385,929
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	148,359
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	101,331
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(45,971)
Employer's Total Pension Expense/(Income)	**$**	**203,719**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 41,525	$ 3,367
Changes of assumptions	$ 75,431	$ 562
Net difference between projected and actual earnings on investments	$ 15,262	$ 0
Changes in proportionate share	$ 288,771	$ 12,744
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,094	$ 149,461
Total (prior to post-MD contributions)	$ 422,083	$ 166,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 255,949

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 87,282
2nd Fiscal Year	8,266
3rd Fiscal Year	111,340
4th Fiscal Year	46,236
5th Fiscal Year	2,825
Thereafter	0
Total	$ 255,949

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00086846%
Employer's proportionate share at MD		0.00060732%
Employer's proportionate share of system NPL/(A) at prior MD	$	132,979
Employer's proportionate share of system NPL/(A) at MD	**$**	**113,755**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	187,902
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	51,702
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,875
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(24,045)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,072
Employer's Total Pension Expense/(Income)	**$**	**(1,098)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,563	$ 451
Changes of assumptions	$ 10,105	$ 75
Net difference between projected and actual earnings on investments	$ 2,045	$ 0
Changes in proportionate share	$ 5,027	$ 81,028
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,373	$ 6,023
Total (prior to post-MD contributions)	$ 35,113	$ 87,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (52,464)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,306)
2nd Fiscal Year	(24,360)
3rd Fiscal Year	(5,163)
4th Fiscal Year	(4,915)
5th Fiscal Year	(1,721)
Thereafter	0
Total	$ (52,464)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(30,067)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	18,537
Employer's Total Pension Expense/(Income)	**$**	**(11,530)**

	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	$	5,962
Differences between employer contributions and employer's proportionate share of system contributions	$	64,003	$	0
Total (prior to post-MD contributions)	$	64,003	$	5,962
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	58,041

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,422
2nd Fiscal Year	18,384
3rd Fiscal Year	15,012
4th Fiscal Year	9,628
5th Fiscal Year	2,595
Thereafter	0
Total	$ 58,041

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00136967%
Employer's proportionate share at MD		0.00264270%
Employer's proportionate share of system NPL/(A) at prior MD	$	209,724
Employer's proportionate share of system NPL/(A) at MD	**$**	**494,996**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	817,640
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	224,977

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	86,486
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	74,059
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,480)
Employer's Total Pension Expense/(Income)	**$**	**152,065**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,207	$ 1,963
Changes of assumptions	$ 43,973	$ 328
Net difference between projected and actual earnings on investments	$ 8,897	$ 0
Changes in proportionate share	$ 218,080	$ 1,185
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,708	$ 48,240
Total (prior to post-MD contributions)	$ 298,865	$ 51,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 247,149

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 73,782
2nd Fiscal Year	33,496
3rd Fiscal Year	81,583
4th Fiscal Year	45,013
5th Fiscal Year	13,275
Thereafter	0
Total	$ 247,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00123051%
Employer's proportionate share at MD		0.00177039%
Employer's proportionate share of system NPL/(A) at prior MD	$	188,416
Employer's proportionate share of system NPL/(A) at MD	**$**	**331,606**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	547,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	150,716

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	57,938
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	27,951
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,642)
Employer's Total Pension Expense/(Income)	**$**	**79,247**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,217	$ 1,315
Changes of assumptions	$ 29,458	$ 220
Net difference between projected and actual earnings on investments	$ 5,960	$ 0
Changes in proportionate share	$ 76,076	$ 464
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 20,405
Total (prior to post-MD contributions)	$ 127,711	$ 22,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 105,307

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 21,931
2nd Fiscal Year	5,132
3rd Fiscal Year	47,116
4th Fiscal Year	24,802
5th Fiscal Year	6,326
Thereafter	0
Total	$ 105,307

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03482746%
Employer's proportionate share at MD	0.03153288%

Employer's proportionate share of system NPL/(A) at prior MD	$	5,332,783
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,906,325**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,756,136
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,684,440

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,031,952
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	86,761
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(274,844)
Employer's Total Pension Expense/(Income)	**$**	**843,869**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 288,837	$ 23,419
Changes of assumptions	$ 524,683	$ 3,912
Net difference between projected and actual earnings on investments	$ 106,161	$ 0
Changes in proportionate share	$ 637,520	$ 557,756
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 736,867
Total (prior to post-MD contributions)	$ 1,557,201	$ 1,321,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 235,247

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,264)
2nd Fiscal Year	(311,622)
3rd Fiscal Year	493,586
4th Fiscal Year	110,883
5th Fiscal Year	(31,336)
Thereafter	0
Total	$ 235,247

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00409112%
Employer's proportionate share at MD		0.00440023%
Employer's proportionate share of system NPL/(A) at prior MD	$	626,433
Employer's proportionate share of system NPL/(A) at MD	**$**	**824,193**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,361,412
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	374,598
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	144,003
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,448
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(17,279)
Employer's Total Pension Expense/(Income)	**$**	**162,172**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,306	$ 3,268
Changes of assumptions	$ 73,216	$ 546
Net difference between projected and actual earnings on investments	$ 14,814	$ 0
Changes in proportionate share	$ 122,994	$ 29,483
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,551	$ 50,479
Total (prior to post-MD contributions)	$ 257,881	$ 83,776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 174,105

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)
1st Fiscal Year	$ 43,796
2nd Fiscal Year	2,251
3rd Fiscal Year	90,320
4th Fiscal Year	31,633
5th Fiscal Year	6,105
Thereafter	0
Total	$ 174,105

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03282281%
Employer's proportionate share at MD	0.03209251%

Employer's proportionate share of system NPL/(A) at prior MD	$	5,025,831
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,011,147**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,929,284
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,732,083

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,050,266
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	130,550
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	33,256
Employer's Total Pension Expense/(Income)	**$**	**1,214,072**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 293,963	$ 23,835
Changes of assumptions	$ 533,995	$ 3,981
Net difference between projected and actual earnings on investments	$ 108,045	$ 0
Changes in proportionate share	$ 338,351	$ 99,064
Differences between employer contributions and employer's proportionate share of system contributions	$ 276,148	$ 316,909
Total (prior to post-MD contributions)	$ 1,550,502	$ 443,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,106,713

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)
1st Fiscal Year	$ 256,883
2nd Fiscal Year	(49,990)
3rd Fiscal Year	660,032
4th Fiscal Year	220,174
5th Fiscal Year	19,614
Thereafter	0
Total	$ 1,106,713

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00241984%
Employer's proportionate share at MD		0.00314850%
Employer's proportionate share of system NPL/(A) at prior MD	$	370,526
Employer's proportionate share of system NPL/(A) at MD	**$**	**589,736**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	974,132
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	268,036

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	103,038
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	82,535
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,569
Employer's Total Pension Expense/(Income)	**$**	**193,142**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,840	$ 2,338
Changes of assumptions	$ 52,389	$ 391
Net difference between projected and actual earnings on investments	$ 10,600	$ 0
Changes in proportionate share	$ 297,005	$ 2,597
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,581	$ 58,831
Total (prior to post-MD contributions)	$ 419,415	$ 64,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 355,258

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 113,603
2nd Fiscal Year	63,344
3rd Fiscal Year	117,527
4th Fiscal Year	53,263
5th Fiscal Year	7,520
Thereafter	0
Total	$ 355,258

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00206542%
Employer's proportionate share at MD	0.00168982%

Employer's proportionate share of system NPL/(A) at prior MD	$	316,257
Employer's proportionate share of system NPL/(A) at MD	**$**	**316,515**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	522,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	143,857

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	55,301
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,082
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,870)
Employer's Total Pension Expense/(Income)	**$**	**67,513**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,479	$ 1,255
Changes of assumptions	$ 28,117	$ 210
Net difference between projected and actual earnings on investments	$ 5,689	$ 0
Changes in proportionate share	$ 155,217	$ 195,813
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,694	$ 55,321
Total (prior to post-MD contributions)	$ 219,196	$ 252,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,403)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,440
2nd Fiscal Year	(12,021)
3rd Fiscal Year	(2,495)
4th Fiscal Year	(21,958)
5th Fiscal Year	(3,368)
Thereafter	0
Total	$ (33,403)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00126623%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	193,885
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,002
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	608
Employer's Total Pension Expense/(Income)	**$**	**3,610**

	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	$ 135,077	$ 155,429
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,592	$ 32,475
Total (prior to post-MD contributions)	$ 154,669	$ 187,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,235)

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)
1st Fiscal Year	$ 3,850
2nd Fiscal Year	1,171
3rd Fiscal Year	(3,574)
4th Fiscal Year	(20,595)
5th Fiscal Year	(14,087)
Thereafter	0
Total	$ (33,235)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00646944%
Employer's proportionate share at MD		0.00769056%
Employer's proportionate share of system NPL/(A) at prior MD	$	990,601
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,440,495**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,379,426
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	654,709
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	251,683
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	129,046
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,522)
Employer's Total Pension Expense/(Income)	**$**	**366,207**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 70,445	$ 5,712
Changes of assumptions	$ 127,965	$ 954
Net difference between projected and actual earnings on investments	$ 25,892	$ 0
Changes in proportionate share	$ 467,424	$ 31,870
Differences between employer contributions and employer's proportionate share of system contributions	$ 25,829	$ 127,666
Total (prior to post-MD contributions)	$ 717,555	$ 166,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 551,353

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)
1st Fiscal Year	$ 130,413
2nd Fiscal Year	53,906
3rd Fiscal Year	241,070
4th Fiscal Year	111,840
5th Fiscal Year	14,124
Thereafter	0
Total	$ 551,353

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00243374%
Employer's proportionate share at MD		0.00290145%
Employer's proportionate share of system NPL/(A) at prior MD	$	372,654
Employer's proportionate share of system NPL/(A) at MD	**$**	**543,461**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	897,696
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	247,005

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	94,953
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	16,005
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,625)
Employer's Total Pension Expense/(Income)	**$**	**97,333**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,577	$ 2,155
Changes of assumptions	$ 48,278	$ 360
Net difference between projected and actual earnings on investments	$ 9,768	$ 0
Changes in proportionate share	$ 113,838	$ 74,804
Differences between employer contributions and employer's proportionate share of system contributions	$ 673	$ 47,015
Total (prior to post-MD contributions)	$ 199,134	$ 124,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 74,800

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)
1st Fiscal Year	$ 25,963
2nd Fiscal Year	(23,642)
3rd Fiscal Year	44,547
4th Fiscal Year	22,268
5th Fiscal Year	5,664
Thereafter	0
Total	$ 74,800

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00362779%
Employer's proportionate share at MD	0.00356000%

Employer's proportionate share of system NPL/(A) at prior MD	$	555,487
Employer's proportionate share of system NPL/(A) at MD	**$**	**666,812**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,101,449
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	303,068

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	116,505
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	41,275
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,257)
Employer's Total Pension Expense/(Income)	**$**	**132,523**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,609	$ 2,644
Changes of assumptions	$ 59,236	$ 442
Net difference between projected and actual earnings on investments	$ 11,985	$ 0
Changes in proportionate share	$ 137,677	$ 9,647
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 81,123
Total (prior to post-MD contributions)	$ 241,507	$ 93,856
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 147,651

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 29,987
2nd Fiscal Year	213
3rd Fiscal Year	86,351
4th Fiscal Year	30,712
5th Fiscal Year	387
Thereafter	0
Total	$ 147,651

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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	$	340	$	0
Total (prior to post-MD contributions)	$	340	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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)
1st Fiscal Year	$ 263
2nd Fiscal Year	77
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 340

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01444347%
Employer's proportionate share at MD		0.01620950%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,211,585
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,036,151**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,015,149
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,379,939
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	530,476
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	87,201
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(90,051)
Employer's Total Pension Expense/(Income)	**$**	**527,626**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 148,477	$ 12,039
Changes of assumptions	$ 269,714	$ 2,011
Net difference between projected and actual earnings on investments	$ 54,572	$ 0
Changes in proportionate share	$ 332,144	$ 26,351
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 252,987
Total (prior to post-MD contributions)	$ 804,907	$ 293,388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 511,519

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 66,551
2nd Fiscal Year	(61,449)
3rd Fiscal Year	341,483
4th Fiscal Year	142,523
5th Fiscal Year	22,411
Thereafter	0
Total	$ 511,519

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00031954%
Employer's proportionate share at MD		0.00020918%
Employer's proportionate share of system NPL/(A) at prior MD	$	48,928
Employer's proportionate share of system NPL/(A) at MD	**$**	**39,181**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	64,719
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	17,808
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,846
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,573)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,086)
Employer's Total Pension Expense/(Income)	**$**	**2,187**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,916	$ 155
Changes of assumptions	$ 3,481	$ 26
Net difference between projected and actual earnings on investments	$ 704	$ 0
Changes in proportionate share	$ 8,060	$ 18,449
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,051	$ 7,232
Total (prior to post-MD contributions)	$ 16,212	$ 25,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,650)

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)
1st Fiscal Year	$ (3,749)
2nd Fiscal Year	(5,067)
3rd Fiscal Year	1,188
4th Fiscal Year	(1,047)
5th Fiscal Year	(975)
Thereafter	0
Total	$ (9,650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00148501%
Employer's proportionate share at MD		0.00148884%
Employer's proportionate share of system NPL/(A) at prior MD	$	227,385
Employer's proportionate share of system NPL/(A) at MD	**$**	**278,870**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	460,641
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	126,747
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	48,724
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,985
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,143)
Employer's Total Pension Expense/(Income)	**$**	**51,566**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,638	$ 1,106
Changes of assumptions	$ 24,773	$ 185
Net difference between projected and actual earnings on investments	$ 5,012	$ 0
Changes in proportionate share	$ 11,182	$ 2,590
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,567	$ 14,029
Total (prior to post-MD contributions)	$ 62,172	$ 17,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 44,262

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)
1st Fiscal Year	$ 7,724
2nd Fiscal Year	(4,846)
3rd Fiscal Year	29,875
4th Fiscal Year	10,424
5th Fiscal Year	1,085
Thereafter	0
Total	$ 44,262

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00292567%
Employer's proportionate share at MD		0.00526472%
Employer's proportionate share of system NPL/(A) at prior MD	$	447,979
Employer's proportionate share of system NPL/(A) at MD	**$**	**986,118**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,628,882
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	448,193
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	172,294
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	108,448
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,737
Employer's Total Pension Expense/(Income)	**$**	**285,479**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,224	$ 3,910
Changes of assumptions	$ 87,601	$ 653
Net difference between projected and actual earnings on investments	$ 17,725	$ 0
Changes in proportionate share	$ 479,679	$ 51,614
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,826	$ 16,819
Total (prior to post-MD contributions)	$ 649,055	$ 72,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 576,059

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 131,149
2nd Fiscal Year	77,727
3rd Fiscal Year	212,429
4th Fiscal Year	126,283
5th Fiscal Year	28,470
Thereafter	0
Total	$ 576,059

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00112445%
Employer's proportionate share at MD		0.00110578%
Employer's proportionate share of system NPL/(A) at prior MD	$	172,176
Employer's proportionate share of system NPL/(A) at MD	**$**	**207,120**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	342,124
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	94,137
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	36,188
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,893
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,479
Employer's Total Pension Expense/(Income)	**$**	**39,560**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,129	$ 821
Changes of assumptions	$ 18,399	$ 137
Net difference between projected and actual earnings on investments	$ 3,723	$ 0
Changes in proportionate share	$ 42,378	$ 16,739
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,109	$ 15,287
Total (prior to post-MD contributions)	$ 88,738	$ 32,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 55,754

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,544
2nd Fiscal Year	6,816
3rd Fiscal Year	29,155
4th Fiscal Year	9,359
5th Fiscal Year	879
Thereafter	0
Total	$ 55,754

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08173303%
Employer's proportionate share at MD	0.06679583%

Employer's proportionate share of system NPL/(A) at prior MD	$ 12,514,967
Employer's proportionate share of system NPL/(A) at MD	**$ 12,511,317**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 20,666,340
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,686,427

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,185,975
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (950,038)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,597,040
Employer's Total Pension Expense/(Income)	**$ 2,832,977**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 611,842	$ 49,608
Changes of assumptions	$ 1,111,431	$ 8,287
Net difference between projected and actual earnings on investments	$ 224,880	$ 0
Changes in proportionate share	$ 1,231,072	$ 3,082,639
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,657,376	$ 1,203,014
Total (prior to post-MD contributions)	$ 5,836,601	$ 4,343,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,493,053

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)
1st Fiscal Year	$ 950,739
2nd Fiscal Year	(345,610)
3rd Fiscal Year	944,024
4th Fiscal Year	69,805
5th Fiscal Year	(125,905)
Thereafter	0
Total	$ 1,493,053

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00502589%
Employer's proportionate share at MD		0.00469997%
Employer's proportionate share of system NPL/(A) at prior MD	$	769,565
Employer's proportionate share of system NPL/(A) at MD	**$**	**880,337**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,454,150
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	400,115
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	153,812
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,194
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,421)
Employer's Total Pension Expense/(Income)	**$**	**133,585**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,051	$ 3,491
Changes of assumptions	$ 78,204	$ 583
Net difference between projected and actual earnings on investments	$ 15,823	$ 0
Changes in proportionate share	$ 66,885	$ 67,370
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,164	$ 88,032
Total (prior to post-MD contributions)	$ 205,127	$ 159,476
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 45,651

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,071)
2nd Fiscal Year	(40,670)
3rd Fiscal Year	79,531
4th Fiscal Year	20,060
5th Fiscal Year	(2,199)
Thereafter	0
Total	$ 45,651

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03304234%
Employer's proportionate share at MD	0.03216476%

Employer's proportionate share of system NPL/(A) at prior MD	$	5,059,445
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,024,680**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,951,637
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,738,233

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,052,631
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	267,575
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(118,587)
Employer's Total Pension Expense/(Income)	**$**	**1,201,619**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 294,625	$ 23,888
Changes of assumptions	$ 535,197	$ 3,990
Net difference between projected and actual earnings on investments	$ 108,288	$ 0
Changes in proportionate share	$ 658,165	$ 139,569
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,488	$ 394,603
Total (prior to post-MD contributions)	$ 1,614,763	$ 562,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,052,713

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)
1st Fiscal Year	$ 234,621
2nd Fiscal Year	(49,305)
3rd Fiscal Year	661,218
4th Fiscal Year	199,648
5th Fiscal Year	6,529
Thereafter	0
Total	$ 1,052,713

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00808002%
Employer's proportionate share at MD		0.00596830%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,237,213
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,117,904**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,846,566
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	508,090
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	195,320
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(151,081)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	354,971
Employer's Total Pension Expense/(Income)	**$**	**399,210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 54,669	$ 4,433
Changes of assumptions	$ 99,308	$ 740
Net difference between projected and actual earnings on investments	$ 20,093	$ 0
Changes in proportionate share	$ 227,721	$ 547,633
Differences between employer contributions and employer's proportionate share of system contributions	$ 505,434	$ 94,451
Total (prior to post-MD contributions)	$ 907,225	$ 647,257
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 259,968

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)
1st Fiscal Year	$ 182,505
2nd Fiscal Year	1,467
3rd Fiscal Year	96,839
4th Fiscal Year	722
5th Fiscal Year	(21,564)
Thereafter	0
Total	$ 259,968

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00250474%
Employer's proportionate share at MD		0.00288248%
Employer's proportionate share of system NPL/(A) at prior MD	$	383,526
Employer's proportionate share of system NPL/(A) at MD	**$**	**539,908**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	891,827
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	245,390
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	94,333
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	16,202
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,281
Employer's Total Pension Expense/(Income)	**$**	**120,816**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,403	$ 2,141
Changes of assumptions	$ 47,962	$ 358
Net difference between projected and actual earnings on investments	$ 9,704	$ 0
Changes in proportionate share	$ 189,476	$ 74,712
Differences between employer contributions and employer's proportionate share of system contributions	$ 52,983	$ 23,530
Total (prior to post-MD contributions)	$ 326,528	$ 100,741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 225,787

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)
1st Fiscal Year	$ 37,765
2nd Fiscal Year	27,112
3rd Fiscal Year	104,261
4th Fiscal Year	50,234
5th Fiscal Year	6,416
Thereafter	0
Total	$ 225,787

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01584904%
Employer's proportionate share at MD	0.01754229%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,426,806
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,285,791**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,427,509
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,493,401

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	574,093
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	120,438
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(61,030)
Employer's Total Pension Expense/(Income)	**$**	**633,501**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 160,685	$ 13,028
Changes of assumptions	$ 291,890	$ 2,176
Net difference between projected and actual earnings on investments	$ 59,059	$ 0
Changes in proportionate share	$ 295,498	$ 41,253
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,405	$ 181,969
Total (prior to post-MD contributions)	$ 817,537	$ 238,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 579,111

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 83,979
2nd Fiscal Year	(57,453)
3rd Fiscal Year	371,479
4th Fiscal Year	154,353
5th Fiscal Year	26,753
Thereafter	0
Total	$ 579,111

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00001801%
Employer's proportionate share at MD		0.00001803%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,758
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,377**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,578
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,535

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	590
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	28
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(438)
Employer's Total Pension Expense/(Income)	**$**	**180**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 165	$ 13
Changes of assumptions	$ 300	$ 2
Net difference between projected and actual earnings on investments	$ 61	$ 0
Changes in proportionate share	$ 4	$ 71
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,105
Total (prior to post-MD contributions)	$ 530	$ 1,191
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (661)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (321)
2nd Fiscal Year	(404)
3rd Fiscal Year	108
4th Fiscal Year	(20)
5th Fiscal Year	(23)
Thereafter	0
Total	$ (661)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00288977%
Employer's proportionate share at MD	0.00314779%

Employer's proportionate share of system NPL/(A) at prior MD	$	442,482
Employer's proportionate share of system NPL/(A) at MD	**$**	**589,603**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	973,913
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	267,976

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	103,015
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	23,016
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,365)
Employer's Total Pension Expense/(Income)	**$**	**106,666**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,833	$ 2,338
Changes of assumptions	$ 52,377	$ 391
Net difference between projected and actual earnings on investments	$ 10,598	$ 0
Changes in proportionate share	$ 82,565	$ 15,217
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 55,577
Total (prior to post-MD contributions)	$ 174,373	$ 73,523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 100,850

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)
1st Fiscal Year	$ 15,750
2nd Fiscal Year	(4,738)
3rd Fiscal Year	63,996
4th Fiscal Year	22,028
5th Fiscal Year	3,814
Thereafter	0
Total	$ 100,850

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,475)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	183
Employer's Total Pension Expense/(Income)	**$**	**(11,292)**

	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	$ 885	$ 19,768
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 95
Total (prior to post-MD contributions)	$ 885	$ 19,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,978)

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)
1st Fiscal Year	$ (13,203)
2nd Fiscal Year	(5,210)
3rd Fiscal Year	(565)
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (18,978)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00454926%
Employer's proportionate share at MD		0.00441392%
Employer's proportionate share of system NPL/(A) at prior MD	$	696,583
Employer's proportionate share of system NPL/(A) at MD	**$**	**826,758**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,365,648
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	375,763
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	144,451
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,748)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(35,904)
Employer's Total Pension Expense/(Income)	**$**	**104,799**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,431	$ 3,278
Changes of assumptions	$ 73,444	$ 548
Net difference between projected and actual earnings on investments	$ 14,860	$ 0
Changes in proportionate share	$ 20,571	$ 36,155
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 87,297
Total (prior to post-MD contributions)	$ 149,306	$ 127,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,028

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,277)
2nd Fiscal Year	(49,124)
3rd Fiscal Year	64,252
4th Fiscal Year	18,911
5th Fiscal Year	266
Thereafter	0
Total	$ 22,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00054895%
Employer's proportionate share at MD		0.00057314%
Employer's proportionate share of system NPL/(A) at prior MD	$	84,055
Employer's proportionate share of system NPL/(A) at MD	**$**	**107,353**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	177,327
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	48,792

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	18,757
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,031
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,590)
Employer's Total Pension Expense/(Income)	**$**	**20,198**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,250	$ 426
Changes of assumptions	$ 9,537	$ 71
Net difference between projected and actual earnings on investments	$ 1,930	$ 0
Changes in proportionate share	$ 9,611	$ 1,363
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,172	$ 8,005
Total (prior to post-MD contributions)	$ 27,500	$ 9,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,635

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,251
2nd Fiscal Year	(1,526)
3rd Fiscal Year	11,673
4th Fiscal Year	3,909
5th Fiscal Year	327
Thereafter	0
Total	$ 17,635

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09917358%
Employer's proportionate share at MD	0.10107214%
Employer's proportionate share of system NPL/(A) at prior MD	$ 15,185,465
Employer's proportionate share of system NPL/(A) at MD	**$ 18,931,505**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 31,271,282
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,604,420

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,307,708
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 85,847
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (660,527)
Employer's Total Pension Expense/(Income)	**$ 2,733,028**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 925,808	$ 75,065
Changes of assumptions	$ 1,681,763	$ 12,539
Net difference between projected and actual earnings on investments	$ 340,277	$ 0
Changes in proportionate share	$ 269,527	$ 407,862
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,729,771
Total (prior to post-MD contributions)	$ 3,217,375	$ 2,225,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 992,138

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)
1st Fiscal Year	$ (159,099)
2nd Fiscal Year	(977,689)
3rd Fiscal Year	1,555,375
4th Fiscal Year	512,336
5th Fiscal Year	61,215
Thereafter	0
Total	$ 992,138

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00018667%
Employer's proportionate share at MD		0.00027200%
Employer's proportionate share of system NPL/(A) at prior MD	$	28,583
Employer's proportionate share of system NPL/(A) at MD	**$**	**50,947**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	84,156
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	23,156

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,902
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,517
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,630)
Employer's Total Pension Expense/(Income)	**$**	**7,789**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,491	$ 202
Changes of assumptions	$ 4,526	$ 34
Net difference between projected and actual earnings on investments	$ 916	$ 0
Changes in proportionate share	$ 14,783	$ 2,548
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 12,771
Total (prior to post-MD contributions)	$ 22,716	$ 15,555
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,161

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 293
2nd Fiscal Year	(2,085)
3rd Fiscal Year	5,500
4th Fiscal Year	2,861
5th Fiscal Year	592
Thereafter	0
Total	$ 7,161

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02117978%
Employer's proportionate share at MD		0.02653280%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,243,049
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,969,775**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,209,133
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,258,776
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	868,318
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	195,973
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(114,889)
Employer's Total Pension Expense/(Income)	**$**	**949,402**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 243,037	$ 19,706
Changes of assumptions	$ 441,485	$ 3,292
Net difference between projected and actual earnings on investments	$ 89,327	$ 0
Changes in proportionate share	$ 899,026	$ 105,266
Differences between employer contributions and employer's proportionate share of system contributions	$ 26,022	$ 366,820
Total (prior to post-MD contributions)	$ 1,698,897	$ 495,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,203,813

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)
1st Fiscal Year	$ 198,449
2nd Fiscal Year	(17,385)
3rd Fiscal Year	648,570
4th Fiscal Year	312,470
5th Fiscal Year	61,710
Thereafter	0
Total	$ 1,203,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00038161%
Employer's proportionate share at MD		0.00093754%
Employer's proportionate share of system NPL/(A) at prior MD	$	58,432
Employer's proportionate share of system NPL/(A) at MD	**$**	**175,608**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	290,071
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	79,814

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	30,682
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,296
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,609)
Employer's Total Pension Expense/(Income)	**$**	**33,369**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,588	$ 696
Changes of assumptions	$ 15,600	$ 116
Net difference between projected and actual earnings on investments	$ 3,156	$ 0
Changes in proportionate share	$ 71,629	$ 59,884
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,200	$ 12,941
Total (prior to post-MD contributions)	$ 112,173	$ 73,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 38,536

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,881
2nd Fiscal Year	(6,287)
3rd Fiscal Year	18,114
4th Fiscal Year	16,000
5th Fiscal Year	7,828
Thereafter	0
Total	$ 38,536

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02875897%
Employer's proportionate share at MD	0.03567965%

Employer's proportionate share of system NPL/(A) at prior MD	$ 4,403,575
Employer's proportionate share of system NPL/(A) at MD	**$ 6,683,043**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,039,129
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,037,461

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,167,660
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 317,877
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (28,011)
Employer's Total Pension Expense/(Income)	**$ 1,457,526**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 326,821	$ 26,499
Changes of assumptions	$ 593,682	$ 4,427
Net difference between projected and actual earnings on investments	$ 120,122	$ 0
Changes in proportionate share	$ 1,036,354	$ 27,696
Differences between employer contributions and employer's proportionate share of system contributions	$ 75,721	$ 374,327
Total (prior to post-MD contributions)	$ 2,152,700	$ 432,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,719,751

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 358,510
2nd Fiscal Year	27,226
3rd Fiscal Year	852,909
4th Fiscal Year	394,499
5th Fiscal Year	86,607
Thereafter	0
Total	$ 1,719,751

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00679433%
Employer's proportionate share at MD		0.00748872%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,040,348
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,402,689**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,316,978
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	637,526
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	245,077
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,875
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,127)
Employer's Total Pension Expense/(Income)	**$**	**258,825**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 68,596	$ 5,562
Changes of assumptions	$ 124,607	$ 929
Net difference between projected and actual earnings on investments	$ 25,212	$ 0
Changes in proportionate share	$ 192,399	$ 48,369
Differences between employer contributions and employer's proportionate share of system contributions	$ 82,178	$ 97,452
Total (prior to post-MD contributions)	$ 492,992	$ 152,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 340,680

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 43,208
2nd Fiscal Year	3,540
3rd Fiscal Year	187,652
4th Fiscal Year	87,557
5th Fiscal Year	18,723
Thereafter	0
Total	$ 340,680

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00058422%
Employer's proportionate share at MD		0.00091777%
Employer's proportionate share of system NPL/(A) at prior MD	$	89,456
Employer's proportionate share of system NPL/(A) at MD	**$**	**171,905**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	283,954
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	78,131
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	30,035
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	16,307
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,042
Employer's Total Pension Expense/(Income)	**$**	**49,384**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,407	$ 682
Changes of assumptions	$ 15,271	$ 114
Net difference between projected and actual earnings on investments	$ 3,090	$ 0
Changes in proportionate share	$ 65,761	$ 1,663
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,370	$ 1,210
Total (prior to post-MD contributions)	$ 99,899	$ 3,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 96,230

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)
1st Fiscal Year	$ 22,802
2nd Fiscal Year	14,847
3rd Fiscal Year	35,127
4th Fiscal Year	19,084
5th Fiscal Year	4,369
Thereafter	0
Total	$ 96,230

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00384058%
Employer's proportionate share at MD		0.00426316%
Employer's proportionate share of system NPL/(A) at prior MD	$	588,070
Employer's proportionate share of system NPL/(A) at MD	**$**	**798,519**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,319,003
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	362,929
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	139,517
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,224
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,556)
Employer's Total Pension Expense/(Income)	**$**	**119,185**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 39,050	$ 3,166
Changes of assumptions	$ 70,936	$ 529
Net difference between projected and actual earnings on investments	$ 14,353	$ 0
Changes in proportionate share	$ 82,248	$ 37,296
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 65,248
Total (prior to post-MD contributions)	$ 206,587	$ 106,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 100,348

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,278)
2nd Fiscal Year	(27,827)
3rd Fiscal Year	86,138
4th Fiscal Year	37,367
5th Fiscal Year	5,947
Thereafter	0
Total	$ 100,348

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00054379%
Employer's proportionate share at MD		0.00032860%
Employer's proportionate share of system NPL/(A) at prior MD	$	83,265
Employer's proportionate share of system NPL/(A) at MD	**$**	**61,549**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	101,667
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	27,974
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	10,754
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,147)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(656)
Employer's Total Pension Expense/(Income)	**$**	**6,951**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,010	$ 244
Changes of assumptions	$ 5,468	$ 41
Net difference between projected and actual earnings on investments	$ 1,106	$ 0
Changes in proportionate share	$ 10,607	$ 29,565
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,855	$ 9,997
Total (prior to post-MD contributions)	$ 26,046	$ 39,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,801)

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)
1st Fiscal Year	$ (2,483)
2nd Fiscal Year	(5,005)
3rd Fiscal Year	54
4th Fiscal Year	(4,481)
5th Fiscal Year	(1,885)
Thereafter	0
Total	$ (13,801)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00003552%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,439
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,237)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(780)
Employer's Total Pension Expense/(Income)	**$**	**(2,017)**

	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	$	5,128
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	1,574
Total (prior to post-MD contributions)	$	7	$	6,702
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,695)

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)
1st Fiscal Year	$ (1,909)
2nd Fiscal Year	(1,709)
3rd Fiscal Year	(1,489)
4th Fiscal Year	(1,192)
5th Fiscal Year	(396)
Thereafter	0
Total	$ (6,695)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00848162%
Employer's proportionate share at MD		0.00899160%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,298,706
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,684,188**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,781,962
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	765,468
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	294,261
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	47,247
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,508)
Employer's Total Pension Expense/(Income)	**$**	**316,000**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,362	$ 6,678
Changes of assumptions	$ 149,613	$ 1,116
Net difference between projected and actual earnings on investments	$ 30,272	$ 0
Changes in proportionate share	$ 139,417	$ 21,367
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,238	$ 103,857
Total (prior to post-MD contributions)	$ 409,902	$ 133,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 276,884

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)
1st Fiscal Year	$ 50,750
2nd Fiscal Year	(23,001)
3rd Fiscal Year	177,968
4th Fiscal Year	62,020
5th Fiscal Year	9,147
Thereafter	0
Total	$ 276,884

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00556083%
Employer's proportionate share at MD		0.00660261%
Employer's proportionate share of system NPL/(A) at prior MD	$	851,475
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,236,714**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,042,819
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	562,090
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	216,078
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	94,272
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,986)
Employer's Total Pension Expense/(Income)	**$**	**294,364**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 60,479	$ 4,904
Changes of assumptions	$ 109,862	$ 819
Net difference between projected and actual earnings on investments	$ 22,229	$ 0
Changes in proportionate share	$ 330,449	$ 21,529
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,570	$ 76,523
Total (prior to post-MD contributions)	$ 533,589	$ 103,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 429,814

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 102,160
2nd Fiscal Year	51,384
3rd Fiscal Year	186,071
4th Fiscal Year	76,746
5th Fiscal Year	13,454
Thereafter	0
Total	$ 429,814

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00083806%
Employer's proportionate share at MD		0.00100803%
Employer's proportionate share of system NPL/(A) at prior MD	$	128,324
Employer's proportionate share of system NPL/(A) at MD	**$**	**188,811**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	311,880
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	85,815
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	32,989
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,876
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,840
Employer's Total Pension Expense/(Income)	**$**	**44,705**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,233	$ 749
Changes of assumptions	$ 16,773	$ 125
Net difference between projected and actual earnings on investments	$ 3,394	$ 0
Changes in proportionate share	$ 29,853	$ 489
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,595	$ 7,063
Total (prior to post-MD contributions)	$ 63,848	$ 8,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 55,422

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)
1st Fiscal Year	$ 13,253
2nd Fiscal Year	3,304
3rd Fiscal Year	25,233
4th Fiscal Year	11,254
5th Fiscal Year	2,379
Thereafter	0
Total	$ 55,422

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00003290%
Employer's proportionate share at MD		0.00004500%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,038
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,429**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,831

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,473
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	361
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(856)
Employer's Total Pension Expense/(Income)	**$**	**978**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 412	$ 33
Changes of assumptions	$ 749	$ 6
Net difference between projected and actual earnings on investments	$ 152	$ 0
Changes in proportionate share	$ 1,772	$ 388
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,257
Total (prior to post-MD contributions)	$ 3,085	$ 2,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 401

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (242)
2nd Fiscal Year	(455)
3rd Fiscal Year	722
4th Fiscal Year	299
5th Fiscal Year	76
Thereafter	0
Total	$ 401

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00045145%
Employer's proportionate share at MD		0.00045283%
Employer's proportionate share of system NPL/(A) at prior MD	$	69,126
Employer's proportionate share of system NPL/(A) at MD	**$**	**84,818**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	140,104
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	38,550
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,819
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(587)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,647)
Employer's Total Pension Expense/(Income)	**$**	**11,585**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,148	$ 336
Changes of assumptions	$ 7,535	$ 56
Net difference between projected and actual earnings on investments	$ 1,525	$ 0
Changes in proportionate share	$ 7,154	$ 15,797
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,815	$ 8,464
Total (prior to post-MD contributions)	$ 22,177	$ 24,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,476)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,574)
2nd Fiscal Year	(8,037)
3rd Fiscal Year	5,327
4th Fiscal Year	1,987
5th Fiscal Year	(180)
Thereafter	0
Total	$ (2,476)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00085204%
Employer's proportionate share at MD		0.00089109%
Employer's proportionate share of system NPL/(A) at prior MD	$	130,464
Employer's proportionate share of system NPL/(A) at MD	**$**	**166,907**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	275,699
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	75,860

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,162
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,263
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,153
Employer's Total Pension Expense/(Income)	**$**	**40,578**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,162	$ 662
Changes of assumptions	$ 14,827	$ 111
Net difference between projected and actual earnings on investments	$ 3,000	$ 0
Changes in proportionate share	$ 12,835	$ 1,927
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,203	$ 3,671
Total (prior to post-MD contributions)	$ 51,027	$ 6,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 44,656

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,235
2nd Fiscal Year	2,269
3rd Fiscal Year	21,568
4th Fiscal Year	8,384
5th Fiscal Year	1,201
Thereafter	0
Total	$ 44,656

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00053348%
Employer's proportionate share at MD		0.00063153%
Employer's proportionate share of system NPL/(A) at prior MD	$	81,686
Employer's proportionate share of system NPL/(A) at MD	**$**	**118,290**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	195,393
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	53,763

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	20,668
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	8,776
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(690)
Employer's Total Pension Expense/(Income)	**$**	**28,754**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,785	$ 469
Changes of assumptions	$ 10,508	$ 78
Net difference between projected and actual earnings on investments	$ 2,126	$ 0
Changes in proportionate share	$ 36,036	$ 1,611
Differences between employer contributions and employer's proportionate share of system contributions	$ 440	$ 9,302
Total (prior to post-MD contributions)	$ 54,895	$ 11,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 43,435

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,696
2nd Fiscal Year	3,895
3rd Fiscal Year	15,651
4th Fiscal Year	6,979
5th Fiscal Year	1,214
Thereafter	0
Total	$ 43,435

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01442818%
Employer's proportionate share at MD		0.01855071%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,209,244
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,474,675**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,739,509
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,579,249

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	607,094
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	149,756
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(33,155)
Employer's Total Pension Expense/(Income)	**$**	**723,695**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 169,922	$ 13,777
Changes of assumptions	$ 308,670	$ 2,301
Net difference between projected and actual earnings on investments	$ 62,454	$ 0
Changes in proportionate share	$ 746,292	$ 128,423
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,365	$ 227,889
Total (prior to post-MD contributions)	$ 1,306,703	$ 372,390
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 934,313

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 173,612
2nd Fiscal Year	50,723
3rd Fiscal Year	459,763
4th Fiscal Year	202,846
5th Fiscal Year	47,369
Thereafter	0
Total	$ 934,313

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00053710%
Employer's proportionate share at MD		0.00142809%
Employer's proportionate share of system NPL/(A) at prior MD	$	82,241
Employer's proportionate share of system NPL/(A) at MD	**$**	**267,491**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	441,845
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	121,575

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	46,736
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	26,190
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(80)
Employer's Total Pension Expense/(Income)	**$**	**72,846**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,081	$ 1,061
Changes of assumptions	$ 23,762	$ 177
Net difference between projected and actual earnings on investments	$ 4,808	$ 0
Changes in proportionate share	$ 138,430	$ 33,909
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,339	$ 13,210
Total (prior to post-MD contributions)	$ 185,420	$ 48,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 137,063

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)
1st Fiscal Year	$ 32,328
2nd Fiscal Year	20,254
3rd Fiscal Year	47,355
4th Fiscal Year	27,740
5th Fiscal Year	9,387
Thereafter	0
Total	$ 137,063

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(16,812)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,354
Employer's Total Pension Expense/(Income)	**$**	**(15,458)**

	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	$ 1,203	$ 29,096
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,048	$ 517
Total (prior to post-MD contributions)	$ 14,251	$ 29,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,362)

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)
1st Fiscal Year	$ (17,859)
2nd Fiscal Year	(3,000)
3rd Fiscal Year	3,664
4th Fiscal Year	1,833
5th Fiscal Year	0
Thereafter	0
Total	$ (15,362)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	2.58867368%
Employer's proportionate share at MD	2.73674423%
Employer's proportionate share of system NPL/(A) at prior MD	$ 396,377,879
Employer's proportionate share of system NPL/(A) at MD	**$ 512,610,972**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 846,736,806
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 232,983,056

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 89,563,276
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (8,140,215)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (6,208,918)
Employer's Total Pension Expense/(Income)	**$ 75,214,143**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,068,241	$ 2,032,548
Changes of assumptions	$ 45,537,327	$ 339,529
Net difference between projected and actual earnings on investments	$ 9,213,719	$ 0
Changes in proportionate share	$ 21,522,122	$ 20,044,404
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,541,029	$ 26,105,944
Total (prior to post-MD contributions)	$ 104,882,438	$ 48,522,425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 56,360,013

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,101,634
2nd Fiscal Year	(19,253,488)
3rd Fiscal Year	50,977,507
4th Fiscal Year	20,480,161
5th Fiscal Year	3,054,200
Thereafter	0
Total	$ 56,360,013

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00029061%
Employer's proportionate share at MD		0.00041108%
Employer's proportionate share of system NPL/(A) at prior MD	$	44,498
Employer's proportionate share of system NPL/(A) at MD	**$**	**76,998**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	127,186
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	34,996
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	13,453
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,853
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	230
Employer's Total Pension Expense/(Income)	**$**	**17,536**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,765	$ 305
Changes of assumptions	$ 6,840	$ 51
Net difference between projected and actual earnings on investments	$ 1,384	$ 0
Changes in proportionate share	$ 17,814	$ 1,215
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,171	$ 1,658
Total (prior to post-MD contributions)	$ 30,974	$ 3,229
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,745

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,318
2nd Fiscal Year	2,281
3rd Fiscal Year	12,147
4th Fiscal Year	6,434
5th Fiscal Year	1,565
Thereafter	0
Total	$ 27,745

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04394895%
Employer's proportionate share at MD	0.04640235%

Employer's proportionate share of system NPL/(A) at prior MD	$ 6,729,466
Employer's proportionate share of system NPL/(A) at MD	**$ 8,691,479**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 14,356,686
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,950,300

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,518,573
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 227,686
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (146,441)
Employer's Total Pension Expense/(Income)	**$ 1,599,818**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 425,040	$ 34,462
Changes of assumptions	$ 772,100	$ 5,757
Net difference between projected and actual earnings on investments	$ 156,221	$ 0
Changes in proportionate share	$ 597,499	$ 361,085
Differences between employer contributions and employer's proportionate share of system contributions	$ 46,171	$ 519,713
Total (prior to post-MD contributions)	$ 1,997,031	$ 921,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,076,014

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)
1st Fiscal Year	$ 129,646
2nd Fiscal Year	(329,596)
3rd Fiscal Year	867,607
4th Fiscal Year	358,218
5th Fiscal Year	50,139
Thereafter	0
Total	$ 1,076,014

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01465986%
Employer's proportionate share at MD		0.01871181%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,244,719
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,504,850**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,789,353
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,592,964

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	612,367
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	156,134
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(60,901)
Employer's Total Pension Expense/(Income)	**$**	**707,600**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 171,398	$ 13,897
Changes of assumptions	$ 311,350	$ 2,321
Net difference between projected and actual earnings on investments	$ 62,997	$ 0
Changes in proportionate share	$ 758,859	$ 221,411
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,556	$ 246,568
Total (prior to post-MD contributions)	$ 1,327,160	$ 484,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 842,963

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)
1st Fiscal Year	$ 156,687
2nd Fiscal Year	(39,246)
3rd Fiscal Year	450,857
4th Fiscal Year	230,525
5th Fiscal Year	44,139
Thereafter	0
Total	$ 842,963

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00025843%
Employer's proportionate share at MD		0.00000866%
Employer's proportionate share of system NPL/(A) at prior MD	$	39,571
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,622**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,679
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	737

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	283
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(19,054)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	410
Employer's Total Pension Expense/(Income)	**$**	**(18,361)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79	$ 6
Changes of assumptions	$ 144	$ 1
Net difference between projected and actual earnings on investments	$ 29	$ 0
Changes in proportionate share	$ 19,110	$ 71,094
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,882	$ 3,158
Total (prior to post-MD contributions)	$ 26,244	$ 74,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (48,015)

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)
1st Fiscal Year	$ (20,087)
2nd Fiscal Year	(16,582)
3rd Fiscal Year	(6,120)
4th Fiscal Year	(3,006)
5th Fiscal Year	(2,220)
Thereafter	0
Total	$ (48,015)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00031772%
Employer's proportionate share at MD		0.00037494%
Employer's proportionate share of system NPL/(A) at prior MD	$	48,649
Employer's proportionate share of system NPL/(A) at MD	**$**	**70,229**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	116,005
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	31,919
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	12,270
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(66,945)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,856)
Employer's Total Pension Expense/(Income)	**$**	**(74,531)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,434	$ 278
Changes of assumptions	$ 6,239	$ 47
Net difference between projected and actual earnings on investments	$ 1,262	$ 0
Changes in proportionate share	$ 20,807	$ 304,374
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,669	$ 20,772
Total (prior to post-MD contributions)	$ 41,411	$ 325,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (284,060)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (141,262)
2nd Fiscal Year	(117,506)
3rd Fiscal Year	(31,750)
4th Fiscal Year	4,846
5th Fiscal Year	1,612
Thereafter	0
Total	$ (284,060)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03975369%
Employer's proportionate share at MD	0.04939330%

Employer's proportionate share of system NPL/(A) at prior MD	$ 6,087,088
Employer's proportionate share of system NPL/(A) at MD	**$ 9,251,704**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,282,073
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,204,924

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,616,456
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 549,409
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (114,238)
Employer's Total Pension Expense/(Income)	**$ 2,051,627**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 452,437	$ 36,684
Changes of assumptions	$ 821,867	$ 6,128
Net difference between projected and actual earnings on investments	$ 166,291	$ 0
Changes in proportionate share	$ 1,426,827	$ 66,704
Differences between employer contributions and employer's proportionate share of system contributions	$ 109,268	$ 556,455
Total (prior to post-MD contributions)	$ 2,976,690	$ 665,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,310,719

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)
1st Fiscal Year	$ 476,226
2nd Fiscal Year	13,609
3rd Fiscal Year	1,165,663
4th Fiscal Year	537,479
5th Fiscal Year	117,742
Thereafter	0
Total	$ 2,310,719

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02307579%
Employer's proportionate share at MD		0.02068683%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,533,366
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,874,785**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,400,416
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,761,100
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	677,002
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(228,673)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	379,273
Employer's Total Pension Expense/(Income)	**$**	**827,602**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 189,489	$ 15,364
Changes of assumptions	$ 344,213	$ 2,566
Net difference between projected and actual earnings on investments	$ 69,646	$ 0
Changes in proportionate share	$ 0	$ 610,870
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,231,496	$ 1,928
Total (prior to post-MD contributions)	$ 1,834,844	$ 630,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,204,116

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)
1st Fiscal Year	$ 293,493
2nd Fiscal Year	100,232
3rd Fiscal Year	558,991
4th Fiscal Year	226,398
5th Fiscal Year	25,001
Thereafter	0
Total	$ 1,204,116

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00061358%
Employer's proportionate share at MD		0.00018272%
Employer's proportionate share of system NPL/(A) at prior MD	$	93,951
Employer's proportionate share of system NPL/(A) at MD	**$**	**34,225**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	56,533
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	15,555
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,980
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,938)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,486
Employer's Total Pension Expense/(Income)	**$**	**8,528**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,674	$ 136
Changes of assumptions	$ 3,040	$ 23
Net difference between projected and actual earnings on investments	$ 615	$ 0
Changes in proportionate share	$ 154,110	$ 356,091
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,792	$ 29,613
Total (prior to post-MD contributions)	$ 164,231	$ 385,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (221,632)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,021)
2nd Fiscal Year	(103,329)
3rd Fiscal Year	(72,926)
4th Fiscal Year	(23,324)
5th Fiscal Year	(5,031)
Thereafter	0
Total	$ (221,632)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00027489%
Employer's proportionate share at MD		0.00032211%
Employer's proportionate share of system NPL/(A) at prior MD	$	42,091
Employer's proportionate share of system NPL/(A) at MD	**$**	**60,333**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	99,659
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	27,422
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	10,541
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,119
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	419
Employer's Total Pension Expense/(Income)	**$**	**21,079**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,950	$ 239
Changes of assumptions	$ 5,360	$ 40
Net difference between projected and actual earnings on investments	$ 1,084	$ 0
Changes in proportionate share	$ 30,466	$ 5,187
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,346	$ 4,857
Total (prior to post-MD contributions)	$ 43,206	$ 10,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 32,883

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)
1st Fiscal Year	$ 11,719
2nd Fiscal Year	8,016
3rd Fiscal Year	9,573
4th Fiscal Year	2,735
5th Fiscal Year	841
Thereafter	0
Total	$ 32,883

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00112178%
Employer's proportionate share at MD		0.00122569%
Employer's proportionate share of system NPL/(A) at prior MD	$	171,767
Employer's proportionate share of system NPL/(A) at MD	**$**	**229,580**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	379,223
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	104,345

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	40,112
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	38,040
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,777
Employer's Total Pension Expense/(Income)	**$**	**82,929**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,227	$ 910
Changes of assumptions	$ 20,395	$ 152
Net difference between projected and actual earnings on investments	$ 4,126	$ 0
Changes in proportionate share	$ 109,753	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,323	$ 17,144
Total (prior to post-MD contributions)	$ 159,824	$ 18,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 141,618

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)
1st Fiscal Year	$ 47,659
2nd Fiscal Year	33,269
3rd Fiscal Year	45,261
4th Fiscal Year	14,297
5th Fiscal Year	1,131
Thereafter	0
Total	$ 141,618

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(460)
o 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	$	3,673	$	7,888
Differences between employer contributions and employer's proportionate share of system contributions	$	1,099	$	0
Total (prior to post-MD contributions)	$	4,772	$	7,888
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(3,116)

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)
1st Fiscal Year	$ 413
2nd Fiscal Year	(2,213)
3rd Fiscal Year	(1,316)
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (3,116)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00416485%
Employer's proportionate share at MD		0.00451782%
Employer's proportionate share of system NPL/(A) at prior MD	$	637,722
Employer's proportionate share of system NPL/(A) at MD	**$**	**846,219**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,397,794
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	384,609
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	147,851
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	72,714
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,932)
Employer's Total Pension Expense/(Income)	**$**	**216,633**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 41,383	$ 3,355
Changes of assumptions	$ 75,173	$ 560
Net difference between projected and actual earnings on investments	$ 15,210	$ 0
Changes in proportionate share	$ 143,666	$ 5,641
Differences between employer contributions and employer's proportionate share of system contributions	$ 21,563	$ 58,819
Total (prior to post-MD contributions)	$ 296,995	$ 68,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 228,620

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 58,955
2nd Fiscal Year	7,837
3rd Fiscal Year	111,946
4th Fiscal Year	44,894
5th Fiscal Year	4,987
Thereafter	0
Total	$ 228,620

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00005099%
Employer's proportionate share at MD		0.00007086%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,808
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,273**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	21,924
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,032

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,319
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,176
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(125)
Employer's Total Pension Expense/(Income)	**$**	**4,370**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 649	$ 53
Changes of assumptions	$ 1,179	$ 9
Net difference between projected and actual earnings on investments	$ 239	$ 0
Changes in proportionate share	$ 6,438	$ 162
Differences between employer contributions and employer's proportionate share of system contributions	$ 441	$ 2,126
Total (prior to post-MD contributions)	$ 8,946	$ 2,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,596

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,303
2nd Fiscal Year	1,474
3rd Fiscal Year	2,083
4th Fiscal Year	610
5th Fiscal Year	126
Thereafter	0
Total	$ 6,596

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02763080%
Employer's proportionate share at MD	0.03184323%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,230,830
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,964,455**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,852,157
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,710,861

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,042,108
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	209,949
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	65,998
Employer's Total Pension Expense/(Income)	**$**	**1,318,055**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 291,680	$ 23,650
Changes of assumptions	$ 529,847	$ 3,951
Net difference between projected and actual earnings on investments	$ 107,206	$ 0
Changes in proportionate share	$ 735,791	$ 142,948
Differences between employer contributions and employer's proportionate share of system contributions	$ 535,735	$ 297,253
Total (prior to post-MD contributions)	$ 2,200,259	$ 467,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,732,457

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 325,802
2nd Fiscal Year	60,887
3rd Fiscal Year	823,421
4th Fiscal Year	419,223
5th Fiscal Year	103,124
Thereafter	0
Total	$ 1,732,457

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00192415%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**360,406**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	595,324
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	163,806

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	62,970
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	53,524
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	20,681
Employer's Total Pension Expense/(Income)	**$**	**137,175**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,625	$ 1,429
Changes of assumptions	$ 32,016	$ 239
Net difference between projected and actual earnings on investments	$ 6,478	$ 0
Changes in proportionate share	$ 235,505	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 80,486	$ 0
Total (prior to post-MD contributions)	$ 372,110	$ 1,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 370,442

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 83,403
2nd Fiscal Year	66,387
3rd Fiscal Year	112,685
4th Fiscal Year	81,959
5th Fiscal Year	26,009
Thereafter	0
Total	$ 370,442

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2899: New Carlton Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,884
Employer's Total Pension Expense/(Income)	**$**	**7,884**

	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	$ 34,691	$ 0
Total (prior to post-MD contributions)	$ 34,691	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 34,691

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)
1st Fiscal Year	$ 7,884
2nd Fiscal Year	7,884
3rd Fiscal Year	7,884
4th Fiscal Year	7,884
5th Fiscal Year	3,155
Thereafter	0
Total	$ 34,691

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05676976%
Employer's proportionate share at MD	0.05698955%

Employer's proportionate share of system NPL/(A) at prior MD	$	8,692,589
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,674,534**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,632,320
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,851,604

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,865,052
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	446,898
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(548,322)
Employer's Total Pension Expense/(Income)	**$**	**1,763,628**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 522,017	$ 42,325
Changes of assumptions	$ 948,262	$ 7,070
Net difference between projected and actual earnings on investments	$ 191,865	$ 0
Changes in proportionate share	$ 806,282	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,462,642
Total (prior to post-MD contributions)	$ 2,468,426	$ 1,512,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 956,389

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)
1st Fiscal Year	$ 179,798
2nd Fiscal Year	(411,633)
3rd Fiscal Year	923,618
4th Fiscal Year	261,667
5th Fiscal Year	2,940
Thereafter	0
Total	$ 956,389

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08506429%
Employer's proportionate share at MD	0.07097898%

Employer's proportionate share of system NPL/(A) at prior MD	$ 13,025,050
Employer's proportionate share of system NPL/(A) at MD	**$ 13,294,850**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 21,960,589
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,042,545

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,322,873
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (486,653)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (702,472)
Employer's Total Pension Expense/(Income)	**$ 1,133,748**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 650,159	$ 52,715
Changes of assumptions	$ 1,181,036	$ 8,806
Net difference between projected and actual earnings on investments	$ 238,963	$ 0
Changes in proportionate share	$ 196,051	$ 2,225,917
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,862,959
Total (prior to post-MD contributions)	$ 2,266,209	$ 4,150,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,884,188)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (846,203)
2nd Fiscal Year	(1,264,199)
3rd Fiscal Year	534,478
4th Fiscal Year	(165,292)
5th Fiscal Year	(142,972)
Thereafter	0
Total	$ (1,884,188)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04891171%
Employer's proportionate share at MD	0.03875590%

Employer's proportionate share of system NPL/(A) at prior MD	$	7,489,364
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,259,246**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,990,908
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,299,347

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,268,334
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(806,212)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(740,148)
Employer's Total Pension Expense/(Income)	**$**	**(278,026)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 354,999	$ 28,784
Changes of assumptions	$ 644,868	$ 4,808
Net difference between projected and actual earnings on investments	$ 130,478	$ 0
Changes in proportionate share	$ 417,300	$ 2,251,350
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,922,197
Total (prior to post-MD contributions)	$ 1,547,645	$ 4,207,139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,659,494)

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)
1st Fiscal Year	$ (1,037,823)
2nd Fiscal Year	(1,253,075)
3rd Fiscal Year	(10,509)
4th Fiscal Year	(220,649)
5th Fiscal Year	(137,436)
Thereafter	0
Total	$ (2,659,494)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03542518%
Employer's proportionate share at MD	0.01764447%

Employer's proportionate share of system NPL/(A) at prior MD	$ 5,424,306
Employer's proportionate share of system NPL/(A) at MD	**$ 3,304,930**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 5,459,123
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,502,100

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 577,437
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,383,989)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 2,519,404
Employer's Total Pension Expense/(Income)	**$ 712,852**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 161,621	$ 13,104
Changes of assumptions	$ 293,590	$ 2,189
Net difference between projected and actual earnings on investments	$ 59,403	$ 0
Changes in proportionate share	$ 195,827	$ 8,397,374
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,385,936	$ 626,831
Total (prior to post-MD contributions)	$ 11,096,377	$ 9,039,498
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,056,879

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 544,024
2nd Fiscal Year	464,608
3rd Fiscal Year	1,013,745
4th Fiscal Year	234,482
5th Fiscal Year	(199,980)
Thereafter	0
Total	$ 2,056,879

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.11545594%
Employer's proportionate share at MD	0.00905220%

Employer's proportionate share of system NPL/(A) at prior MD	$ 17,678,621
Employer's proportionate share of system NPL/(A) at MD	**$ 1,695,539**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 2,800,711
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 770,627

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 296,244
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (9,227,311)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 10,640,381
Employer's Total Pension Expense/(Income)	**$ 1,709,314**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,917	$ 6,723
Changes of assumptions	$ 150,622	$ 1,123
Net difference between projected and actual earnings on investments	$ 30,476	$ 0
Changes in proportionate share	$ 329,861	$ 33,005,506
Differences between employer contributions and employer's proportionate share of system contributions	$ 42,927,691	$ 2,268,843
Total (prior to post-MD contributions)	$ 43,521,567	$ 35,282,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,239,372

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)
1st Fiscal Year	$ 2,410,183
2nd Fiscal Year	2,807,370
3rd Fiscal Year	3,704,883
4th Fiscal Year	512,645
5th Fiscal Year	(1,195,709)
Thereafter	0
Total	$ 8,239,372

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.15630447%
Employer's proportionate share at MD	0.05519864%

Employer's proportionate share of system NPL/(A) at prior MD	$ 23,933,350
Employer's proportionate share of system NPL/(A) at MD	**$ 10,339,084**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 17,078,220
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,699,141

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,806,442
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (5,868,122)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 6,913,977
Employer's Total Pension Expense/(Income)	**$ 2,852,297**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 505,613	$ 40,995
Changes of assumptions	$ 918,463	$ 6,848
Net difference between projected and actual earnings on investments	$ 185,836	$ 0
Changes in proportionate share	$ 1,997,301	$ 28,845,210
Differences between employer contributions and employer's proportionate share of system contributions	$ 33,557,612	$ 3,920,837
Total (prior to post-MD contributions)	$ 37,164,825	$ 32,813,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,350,935

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,862,268
2nd Fiscal Year	1,197,395
3rd Fiscal Year	2,714,793
4th Fiscal Year	(226,702)
5th Fiscal Year	(1,196,820)
Thereafter	0
Total	$ 4,350,935

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08308390%
Employer's proportionate share at MD	0.09151802%

Employer's proportionate share of system NPL/(A) at prior MD	$ 12,721,812
Employer's proportionate share of system NPL/(A) at MD	**$ 17,141,953**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 28,315,279
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,791,063

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,995,038
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 497,061
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (282,434)
Employer's Total Pension Expense/(Income)	**$ 3,209,665**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 838,294	$ 67,969
Changes of assumptions	$ 1,522,790	$ 11,354
Net difference between projected and actual earnings on investments	$ 308,111	$ 0
Changes in proportionate share	$ 1,792,966	$ 674,510
Differences between employer contributions and employer's proportionate share of system contributions	$ 52,581	$ 936,699
Total (prior to post-MD contributions)	$ 4,514,742	$ 1,690,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,824,210

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)
1st Fiscal Year	$ 501,466
2nd Fiscal Year	(282,926)
3rd Fiscal Year	1,779,205
4th Fiscal Year	684,722
5th Fiscal Year	141,742
Thereafter	0
Total	$ 2,824,210

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12389808%
Employer's proportionate share at MD	0.06717802%
Employer's proportionate share of system NPL/(A) at prior MD	$ 18,971,282
Employer's proportionate share of system NPL/(A) at MD	**$ 12,582,904**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 20,784,588
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,718,964

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,198,482
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (5,053,433)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 7,376,090
Employer's Total Pension Expense/(Income)	**$ 4,521,139**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 615,342	$ 49,892
Changes of assumptions	$ 1,117,791	$ 8,334
Net difference between projected and actual earnings on investments	$ 226,166	$ 0
Changes in proportionate share	$ 594,129	$ 21,582,646
Differences between employer contributions and employer's proportionate share of system contributions	$ 29,277,302	$ 1,413,990
Total (prior to post-MD contributions)	$ 31,830,730	$ 23,054,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,775,868

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)
1st Fiscal Year	$ 2,538,624
2nd Fiscal Year	1,913,792
3rd Fiscal Year	3,908,710
4th Fiscal Year	1,048,217
5th Fiscal Year	(633,475)
Thereafter	0
Total	$ 8,775,868

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.23936896%
Employer's proportionate share at MD	0.24003233%

Employer's proportionate share of system NPL/(A) at prior MD	$ 36,652,190
Employer's proportionate share of system NPL/(A) at MD	**$ 44,959,702**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 74,264,963
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 20,434,305

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 7,855,349
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 684,057
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,232,059)
Employer's Total Pension Expense/(Income)	**$ 6,307,347**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,198,667	$ 178,269
Changes of assumptions	$ 3,993,954	$ 29,779
Net difference between projected and actual earnings on investments	$ 808,110	$ 0
Changes in proportionate share	$ 1,837,253	$ 596,110
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,875,271
Total (prior to post-MD contributions)	$ 8,837,984	$ 6,679,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,158,555

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (346,851)
2nd Fiscal Year	(2,380,006)
3rd Fiscal Year	3,740,916
4th Fiscal Year	1,131,181
5th Fiscal Year	13,314
Thereafter	0
Total	$ 2,158,555

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.58265595%
Employer's proportionate share at MD	0.28978953%
Employer's proportionate share of system NPL/(A) at prior MD	$ 89,216,316
Employer's proportionate share of system NPL/(A) at MD	**$ 54,279,567**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 89,659,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 24,670,208

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 9,483,714
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (18,814,611)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 26,214,546
Employer's Total Pension Expense/(Income)	**$ 16,883,649**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,654,437	$ 215,223
Changes of assumptions	$ 4,821,876	$ 35,952
Net difference between projected and actual earnings on investments	$ 975,626	$ 0
Changes in proportionate share	$ 25,021,936	$ 49,778,592
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,530,895	$ 18,460,877
Total (prior to post-MD contributions)	$ 40,004,770	$ 68,490,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,485,874)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,461,983)
2nd Fiscal Year	(12,233,763)
3rd Fiscal Year	(2,884,015)
4th Fiscal Year	(5,579,386)
5th Fiscal Year	(3,326,728)
Thereafter	0
Total	$ (28,485,874)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.18832581%
Employer's proportionate share at MD	0.12890786%

Employer's proportionate share of system NPL/(A) at prior MD	$ 28,836,460
Employer's proportionate share of system NPL/(A) at MD	**$ 24,145,327**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 39,883,533
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,974,115

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,218,666
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (7,202,140)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 8,560,614
Employer's Total Pension Expense/(Income)	**$ 5,577,140**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,180,780	$ 95,738
Changes of assumptions	$ 2,144,928	$ 15,993
Net difference between projected and actual earnings on investments	$ 433,990	$ 0
Changes in proportionate share	$ 465,787	$ 26,289,171
Differences between employer contributions and employer's proportionate share of system contributions	$ 32,711,030	$ 2,046,381
Total (prior to post-MD contributions)	$ 36,936,515	$ 28,447,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,489,232

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)
1st Fiscal Year	$ 2,506,478
2nd Fiscal Year	875,497
3rd Fiscal Year	4,557,357
4th Fiscal Year	1,238,733
5th Fiscal Year	(688,832)
Thereafter	0
Total	$ 8,489,232

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07479304%
Employer's proportionate share at MD	0.02212853%
Employer's proportionate share of system NPL/(A) at prior MD	$ 11,452,315
Employer's proportionate share of system NPL/(A) at MD	**$ 4,144,825**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 6,846,471
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,883,834

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 724,183
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (4,517,860)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 4,810,122
Employer's Total Pension Expense/(Income)	**$ 1,016,445**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 202,695	$ 16,435
Changes of assumptions	$ 368,202	$ 2,745
Net difference between projected and actual earnings on investments	$ 74,499	$ 0
Changes in proportionate share	$ 0	$ 16,130,331
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,652,142	$ 614,342
Total (prior to post-MD contributions)	$ 19,297,538	$ 16,763,853
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,533,685

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)
1st Fiscal Year	$ 717,196
2nd Fiscal Year	783,329
3rd Fiscal Year	1,556,182
4th Fiscal Year	44,069
5th Fiscal Year	(567,092)
Thereafter	0
Total	$ 2,533,685

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02463008%
Employer's proportionate share at MD	0.02692605%

Employer's proportionate share of system NPL/(A) at prior MD	$ 3,771,359
Employer's proportionate share of system NPL/(A) at MD	**$ 5,043,434**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 8,330,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,292,254

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 881,188
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 248,035
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (217,649)
Employer's Total Pension Expense/(Income)	**$ 911,574**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 246,639	$ 19,998
Changes of assumptions	$ 448,029	$ 3,341
Net difference between projected and actual earnings on investments	$ 90,651	$ 0
Changes in proportionate share	$ 553,494	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 485,213
Total (prior to post-MD contributions)	$ 1,338,813	$ 508,552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 830,261

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)
1st Fiscal Year	$ 138,846
2nd Fiscal Year	(96,741)
3rd Fiscal Year	541,973
4th Fiscal Year	212,690
5th Fiscal Year	33,493
Thereafter	0
Total	$ 830,261

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04143930%
Employer's proportionate share at MD		0.04201874%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,345,188
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,870,398**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,000,416
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,577,117
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,375,114
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,464)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(287,378)
Employer's Total Pension Expense/(Income)	**$**	**1,081,272**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 384,887	$ 31,207
Changes of assumptions	$ 699,160	$ 5,213
Net difference between projected and actual earnings on investments	$ 141,463	$ 0
Changes in proportionate share	$ 308,611	$ 139,399
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 741,076
Total (prior to post-MD contributions)	$ 1,534,121	$ 916,895
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 617,226

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (35,955)
2nd Fiscal Year	(349,672)
3rd Fiscal Year	726,358
4th Fiscal Year	254,870
5th Fiscal Year	21,625
Thereafter	0
Total	$ 617,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02501033%
Employer's proportionate share at MD		0.02544476%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,829,583
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,765,978**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,872,498
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,166,150
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	832,711
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	250,652
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(215,917)
Employer's Total Pension Expense/(Income)	**$**	**867,446**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 233,071	$ 18,898
Changes of assumptions	$ 423,381	$ 3,157
Net difference between projected and actual earnings on investments	$ 85,664	$ 0
Changes in proportionate share	$ 772,856	$ 66,006
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,828	$ 732,483
Total (prior to post-MD contributions)	$ 1,526,800	$ 820,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 706,256

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 132,698
2nd Fiscal Year	(96,791)
3rd Fiscal Year	530,355
4th Fiscal Year	157,330
5th Fiscal Year	(17,335)
Thereafter	0
Total	$ 706,256

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08316101%
Employer's proportionate share at MD	0.06871478%

Employer's proportionate share of system NPL/(A) at prior MD	$ 12,733,619
Employer's proportionate share of system NPL/(A) at MD	**$ 12,870,750**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 21,260,055
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,849,790

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,248,775
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (390,983)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (910,050)
Employer's Total Pension Expense/(Income)	**$ 947,742**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 629,419	$ 51,034
Changes of assumptions	$ 1,143,361	$ 8,525
Net difference between projected and actual earnings on investments	$ 231,340	$ 0
Changes in proportionate share	$ 312,082	$ 2,322,570
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,261,508
Total (prior to post-MD contributions)	$ 2,316,202	$ 4,643,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,327,435)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (870,550)
2nd Fiscal Year	(1,370,402)
3rd Fiscal Year	344,422
4th Fiscal Year	(268,536)
5th Fiscal Year	(162,367)
Thereafter	0
Total	$ (2,327,435)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.21565756%
Employer's proportionate share at MD	0.20115538%

Employer's proportionate share of system NPL/(A) at prior MD	$ 33,021,499
Employer's proportionate share of system NPL/(A) at MD	**$ 37,677,783**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 62,236,603
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 17,124,653

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,583,054
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (925,762)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,326,906)
Employer's Total Pension Expense/(Income)	**$ 4,330,386**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,842,559	$ 149,396
Changes of assumptions	$ 3,347,071	$ 24,956
Net difference between projected and actual earnings on investments	$ 677,224	$ 0
Changes in proportionate share	$ 752,579	$ 3,326,887
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,524,589
Total (prior to post-MD contributions)	$ 6,619,433	$ 7,025,828
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (406,395)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,179,634)
2nd Fiscal Year	(2,569,317)
3rd Fiscal Year	2,767,241
4th Fiscal Year	664,675
5th Fiscal Year	(89,359)
Thereafter	0
Total	$ (406,395)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03912420%
Employer's proportionate share at MD	0.01359438%

Employer's proportionate share of system NPL/(A) at prior MD	$ 5,990,700
Employer's proportionate share of system NPL/(A) at MD	**$ 2,546,321**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 4,206,042
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,157,310

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 444,893
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,359,600)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 3,256,461
Employer's Total Pension Expense/(Income)	**$ 1,341,754**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 124,523	$ 10,096
Changes of assumptions	$ 226,200	$ 1,687
Net difference between projected and actual earnings on investments	$ 45,768	$ 0
Changes in proportionate share	$ 685,914	$ 9,408,879
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,882,033	$ 131,918
Total (prior to post-MD contributions)	$ 12,964,438	$ 9,552,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,411,858

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,127,619
2nd Fiscal Year	1,085,195
3rd Fiscal Year	1,270,905
4th Fiscal Year	197,773
5th Fiscal Year	(269,634)
Thereafter	0
Total	$ 3,411,858

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00602198%
Employer's proportionate share at MD		0.00615663%
Employer's proportionate share of system NPL/(A) at prior MD	$	922,086
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,153,179**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,904,835
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	524,123

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	201,483
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(57,201)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,031
Employer's Total Pension Expense/(Income)	**$**	**159,313**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 56,394	$ 4,572
Changes of assumptions	$ 102,442	$ 764
Net difference between projected and actual earnings on investments	$ 20,727	$ 0
Changes in proportionate share	$ 16,480	$ 127,607
Differences between employer contributions and employer's proportionate share of system contributions	$ 100,067	$ 55,018
Total (prior to post-MD contributions)	$ 296,110	$ 187,961
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 108,149

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,433)
2nd Fiscal Year	(47,275)
3rd Fiscal Year	109,238
4th Fiscal Year	46,656
5th Fiscal Year	10,961
Thereafter	0
Total	$ 108,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00452007%
Employer's proportionate share at MD		0.00417044%
Employer's proportionate share of system NPL/(A) at prior MD	$	692,113
Employer's proportionate share of system NPL/(A) at MD	**$**	**781,152**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,290,316
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	355,036
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	136,483
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(29,556)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,984)
Employer's Total Pension Expense/(Income)	**$**	**103,943**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 38,201	$ 3,097
Changes of assumptions	$ 69,393	$ 517
Net difference between projected and actual earnings on investments	$ 14,041	$ 0
Changes in proportionate share	$ 31,878	$ 119,656
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,996	$ 45,359
Total (prior to post-MD contributions)	$ 178,509	$ 168,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,880

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)
1st Fiscal Year	$ (3,892)
2nd Fiscal Year	(49,940)
3rd Fiscal Year	53,671
4th Fiscal Year	11,912
5th Fiscal Year	(1,873)
Thereafter	0
Total	$ 9,880

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01805107%
Employer's proportionate share at MD	0.01979206%

Employer's proportionate share of system NPL/(A) at prior MD	$ 2,763,981
Employer's proportionate share of system NPL/(A) at MD	**$ 3,707,189**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 6,123,578
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,684,927

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 647,719
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 40,217
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 4,832
Employer's Total Pension Expense/(Income)	**$ 692,768**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 181,293	$ 14,699
Changes of assumptions	$ 329,325	$ 2,455
Net difference between projected and actual earnings on investments	$ 66,633	$ 0
Changes in proportionate share	$ 343,366	$ 73,055
Differences between employer contributions and employer's proportionate share of system contributions	$ 92,394	$ 154,993
Total (prior to post-MD contributions)	$ 1,013,011	$ 245,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 767,809

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)
1st Fiscal Year	$ 139,294
2nd Fiscal Year	(35,344)
3rd Fiscal Year	442,988
4th Fiscal Year	189,982
5th Fiscal Year	30,888
Thereafter	0
Total	$ 767,809

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02585493%
Employer's proportionate share at MD	0.04863193%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,958,909
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,109,094**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,046,508
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,140,108

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,591,539
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	909,582
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	132,693
Employer's Total Pension Expense/(Income)	**$**	**2,633,814**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 445,463	$ 36,118
Changes of assumptions	$ 809,198	$ 6,033
Net difference between projected and actual earnings on investments	$ 163,728	$ 0
Changes in proportionate share	$ 3,889,132	$ 86,870
Differences between employer contributions and employer's proportionate share of system contributions	$ 364,411	$ 130
Total (prior to post-MD contributions)	$ 5,671,932	$ 129,151
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,542,781

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,260,812
2nd Fiscal Year	871,033
3rd Fiscal Year	1,983,433
4th Fiscal Year	1,145,162
5th Fiscal Year	282,340
Thereafter	0
Total	$ 5,542,781

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.35818262%
Employer's proportionate share at MD	0.32255404%
Employer's proportionate share of system NPL/(A) at prior MD	$ 54,844,946
Employer's proportionate share of system NPL/(A) at MD	**$ 60,416,585**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 99,796,822
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 27,459,499

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 10,555,972
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (13,123)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,168,725)
Employer's Total Pension Expense/(Income)	**$ 8,374,124**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,954,555	$ 239,557
Changes of assumptions	$ 5,367,052	$ 40,017
Net difference between projected and actual earnings on investments	$ 1,085,933	$ 0
Changes in proportionate share	$ 4,356,859	$ 4,498,441
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 6,582,319
Total (prior to post-MD contributions)	$ 13,764,399	$ 11,360,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,404,065

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (127,381)
2nd Fiscal Year	(2,902,477)
3rd Fiscal Year	4,857,417
4th Fiscal Year	892,168
5th Fiscal Year	(315,662)
Thereafter	0
Total	$ 2,404,065

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08045021%
Employer's proportionate share at MD	0.07752680%

Employer's proportionate share of system NPL/(A) at prior MD	$ 12,318,541
Employer's proportionate share of system NPL/(A) at MD	**$ 14,521,302**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 23,986,456
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,599,970

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,537,159
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 289,305
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (415,072)
Employer's Total Pension Expense/(Income)	**$ 2,411,392**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 710,136	$ 57,578
Changes of assumptions	$ 1,289,987	$ 9,618
Net difference between projected and actual earnings on investments	$ 261,007	$ 0
Changes in proportionate share	$ 643,356	$ 497,852
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,318	$ 1,144,667
Total (prior to post-MD contributions)	$ 2,913,804	$ 1,709,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,204,089

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 172,080
2nd Fiscal Year	(603,701)
3rd Fiscal Year	1,266,472
4th Fiscal Year	368,595
5th Fiscal Year	643
Thereafter	0
Total	$ 1,204,089

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.25179506%
Employer's proportionate share at MD	0.08868349%
Employer's proportionate share of system NPL/(A) at prior MD	$ 38,554,876
Employer's proportionate share of system NPL/(A) at MD	**$ 16,611,026**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 27,438,288
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,549,756

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,902,275
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (13,385,591)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 18,807,527
Employer's Total Pension Expense/(Income)	**$ 8,324,211**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 812,330	$ 65,864
Changes of assumptions	$ 1,475,625	$ 11,002
Net difference between projected and actual earnings on investments	$ 298,568	$ 0
Changes in proportionate share	$ 1,406,201	$ 54,979,331
Differences between employer contributions and employer's proportionate share of system contributions	$ 68,911,198	$ 578,714
Total (prior to post-MD contributions)	$ 72,903,922	$ 55,634,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,269,011

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,840,239
2nd Fiscal Year	4,627,444
3rd Fiscal Year	7,144,869
4th Fiscal Year	1,341,997
5th Fiscal Year	(1,685,539)
Thereafter	0
Total	$ 17,269,011

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03358195%
Employer's proportionate share at MD		0.03032066%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,142,070
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,679,268**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,381,081
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,581,242
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	992,280
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(303,336)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	191,646
Employer's Total Pension Expense/(Income)	**$**	**880,590**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 277,734	$ 22,519
Changes of assumptions	$ 504,513	$ 3,762
Net difference between projected and actual earnings on investments	$ 102,080	$ 0
Changes in proportionate share	$ 6,287	$ 833,721
Differences between employer contributions and employer's proportionate share of system contributions	$ 750,420	$ 279,145
Total (prior to post-MD contributions)	$ 1,641,034	$ 1,139,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 501,887

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)
1st Fiscal Year	$ 1,720
2nd Fiscal Year	(180,521)
3rd Fiscal Year	528,846
4th Fiscal Year	144,611
5th Fiscal Year	7,231
Thereafter	0
Total	$ 501,887

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.20730934%
Employer's proportionate share at MD	0.08843035%
Employer's proportionate share of system NPL/(A) at prior MD	$ 31,743,219
Employer's proportionate share of system NPL/(A) at MD	**$ 16,563,611**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 27,359,967
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,528,206

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,893,991
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (10,246,581)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 12,101,213
Employer's Total Pension Expense/(Income)	**$ 4,748,623**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 810,011	$ 65,676
Changes of assumptions	$ 1,471,413	$ 10,971
Net difference between projected and actual earnings on investments	$ 297,716	$ 0
Changes in proportionate share	$ 0	$ 34,694,220
Differences between employer contributions and employer's proportionate share of system contributions	$ 44,249,973	$ 955,019
Total (prior to post-MD contributions)	$ 46,829,113	$ 35,725,886
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,103,227

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)
1st Fiscal Year	$ 3,052,083
2nd Fiscal Year	3,041,426
3rd Fiscal Year	5,536,105
4th Fiscal Year	814,547
5th Fiscal Year	(1,340,934)
Thereafter	0
Total	$ 11,103,227

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06879661%
Employer's proportionate share at MD	0.05512508%

Employer's proportionate share of system NPL/(A) at prior MD	$ 10,534,141
Employer's proportionate share of system NPL/(A) at MD	**$ 10,325,306**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 17,055,461
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,692,879

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,804,035
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (152,103)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,220,324)
Employer's Total Pension Expense/(Income)	**$ 431,608**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 504,939	$ 40,941
Changes of assumptions	$ 917,239	$ 6,839
Net difference between projected and actual earnings on investments	$ 185,588	$ 0
Changes in proportionate share	$ 3,131,277	$ 3,291,884
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,235,088
Total (prior to post-MD contributions)	$ 4,739,043	$ 6,574,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,835,709)

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)
1st Fiscal Year	$ (834,720)
2nd Fiscal Year	(1,230,261)
3rd Fiscal Year	526,237
4th Fiscal Year	(73,105)
5th Fiscal Year	(223,860)
Thereafter	0
Total	$ (1,835,709)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06700924%
Employer's proportionate share at MD	0.05093861%

Employer's proportionate share of system NPL/(A) at prior MD	$ 10,260,459
Employer's proportionate share of system NPL/(A) at MD	**$ 9,541,151**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,760,185
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,336,479

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,667,028
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (184,298)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,244,562)
Employer's Total Pension Expense/(Income)	**$ 238,168**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 466,591	$ 37,832
Changes of assumptions	$ 847,579	$ 6,320
Net difference between projected and actual earnings on investments	$ 171,494	$ 0
Changes in proportionate share	$ 2,621,422	$ 3,106,410
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,278,972
Total (prior to post-MD contributions)	$ 4,107,086	$ 6,429,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,322,448)

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)
1st Fiscal Year	$ (851,348)
2nd Fiscal Year	(1,273,376)
3rd Fiscal Year	279,504
4th Fiscal Year	(232,118)
5th Fiscal Year	(245,108)
Thereafter	0
Total	$ (2,322,448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02241646%
Employer's proportionate share at MD		0.02511333%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,432,410
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,703,899**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,769,955
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,137,935
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	821,864
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	75,895
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,808)
Employer's Total Pension Expense/(Income)	**$**	**888,951**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 230,035	$ 18,651
Changes of assumptions	$ 417,867	$ 3,116
Net difference between projected and actual earnings on investments	$ 84,548	$ 0
Changes in proportionate share	$ 348,479	$ 213,182
Differences between employer contributions and employer's proportionate share of system contributions	$ 80,672	$ 187,454
Total (prior to post-MD contributions)	$ 1,161,601	$ 422,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 739,198

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)
1st Fiscal Year	$ 109,210
2nd Fiscal Year	(127,519)
3rd Fiscal Year	496,635
4th Fiscal Year	217,852
5th Fiscal Year	43,020
Thereafter	0
Total	$ 739,198

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08552783%
Employer's proportionate share at MD	0.08259817%

Employer's proportionate share of system NPL/(A) at prior MD	$ 13,096,027
Employer's proportionate share of system NPL/(A) at MD	**$ 15,471,204**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 25,555,516
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,031,704

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,703,125
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (288,467)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (418,996)
Employer's Total Pension Expense/(Income)	**$ 1,995,662**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 756,589	$ 61,345
Changes of assumptions	$ 1,374,370	$ 10,247
Net difference between projected and actual earnings on investments	$ 278,081	$ 0
Changes in proportionate share	$ 535,443	$ 998,576
Differences between employer contributions and employer's proportionate share of system contributions	$ 43,005	$ 1,304,419
Total (prior to post-MD contributions)	$ 2,987,488	$ 2,374,587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 612,901

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)
1st Fiscal Year	$ (189,559)
2nd Fiscal Year	(848,721)
3rd Fiscal Year	1,302,679
4th Fiscal Year	373,404
5th Fiscal Year	(24,902)
Thereafter	0
Total	$ 612,901

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05121230%
Employer's proportionate share at MD	0.05693525%

Employer's proportionate share of system NPL/(A) at prior MD	$ 7,841,631
Employer's proportionate share of system NPL/(A) at MD	**$ 10,664,363**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 17,615,520
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,846,981

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,863,275
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (35,570)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (281,004)
Employer's Total Pension Expense/(Income)	**$ 1,546,701**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 521,520	$ 42,285
Changes of assumptions	$ 947,359	$ 7,064
Net difference between projected and actual earnings on investments	$ 191,682	$ 0
Changes in proportionate share	$ 736,147	$ 667,354
Differences between employer contributions and employer's proportionate share of system contributions	$ 50,772	$ 684,066
Total (prior to post-MD contributions)	$ 2,447,480	$ 1,400,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,046,711

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)
1st Fiscal Year	$ (54,320)
2nd Fiscal Year	(501,299)
3rd Fiscal Year	1,042,706
4th Fiscal Year	474,159
5th Fiscal Year	85,465
Thereafter	0
Total	$ 1,046,711

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03937035%
Employer's proportionate share at MD	0.03945760%

Employer's proportionate share of system NPL/(A) at prior MD	$	6,028,391
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,390,679**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,208,010
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,359,083

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,291,298
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(69,313)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,091
Employer's Total Pension Expense/(Income)	**$**	**1,232,076**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 361,427	$ 29,305
Changes of assumptions	$ 656,544	$ 4,895
Net difference between projected and actual earnings on investments	$ 132,841	$ 0
Changes in proportionate share	$ 489,777	$ 283,093
Differences between employer contributions and employer's proportionate share of system contributions	$ 277,898	$ 345,185
Total (prior to post-MD contributions)	$ 1,918,487	$ 662,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,256,009

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)
1st Fiscal Year	$ 141,639
2nd Fiscal Year	(109,921)
3rd Fiscal Year	868,248
4th Fiscal Year	326,019
5th Fiscal Year	30,023
Thereafter	0
Total	$ 1,256,009

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07101042%
Employer's proportionate share at MD	0.07359010%

Employer's proportionate share of system NPL/(A) at prior MD	$ 10,873,120
Employer's proportionate share of system NPL/(A) at MD	**$ 13,783,931**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 22,768,458
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,264,833

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,408,325
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 271,684
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 13,116
Employer's Total Pension Expense/(Income)	**$ 2,693,125**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 674,076	$ 54,655
Changes of assumptions	$ 1,224,483	$ 9,130
Net difference between projected and actual earnings on investments	$ 247,754	$ 0
Changes in proportionate share	$ 724,579	$ 13,511
Differences between employer contributions and employer's proportionate share of system contributions	$ 322,545	$ 739,413
Total (prior to post-MD contributions)	$ 3,193,437	$ 816,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,376,728

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)
1st Fiscal Year	$ 531,683
2nd Fiscal Year	(164,535)
3rd Fiscal Year	1,478,341
4th Fiscal Year	488,963
5th Fiscal Year	42,277
Thereafter	0
Total	$ 2,376,728

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.15048306%
Employer's proportionate share at MD	0.14033410%

Employer's proportionate share of system NPL/(A) at prior MD	$ 23,041,976
Employer's proportionate share of system NPL/(A) at MD	**$ 26,285,540**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 43,418,762
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 11,946,848

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,592,604
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (319,694)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (482,753)
Employer's Total Pension Expense/(Income)	**$ 3,790,157**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,285,443	$ 104,224
Changes of assumptions	$ 2,335,052	$ 17,410
Net difference between projected and actual earnings on investments	$ 472,459	$ 0
Changes in proportionate share	$ 1,260,801	$ 2,223,530
Differences between employer contributions and employer's proportionate share of system contributions	$ 312,310	$ 1,913,420
Total (prior to post-MD contributions)	$ 5,666,065	$ 4,258,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,407,481

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)
1st Fiscal Year	$ (162,281)
2nd Fiscal Year	(1,301,969)
3rd Fiscal Year	2,279,638
4th Fiscal Year	635,252
5th Fiscal Year	(43,159)
Thereafter	0
Total	$ 1,407,481

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.11162774%
Employer's proportionate share at MD	0.12142646%

Employer's proportionate share of system NPL/(A) at prior MD	$ 17,092,447
Employer's proportionate share of system NPL/(A) at MD	**$ 22,744,009**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 37,568,821
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,337,213

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,973,828
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 185,739
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (547,111)
Employer's Total Pension Expense/(Income)	**$ 3,612,456**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,112,251	$ 90,182
Changes of assumptions	$ 2,020,443	$ 15,065
Net difference between projected and actual earnings on investments	$ 408,803	$ 0
Changes in proportionate share	$ 1,613,394	$ 148,014
Differences between employer contributions and employer's proportionate share of system contributions	$ 41,045	$ 1,783,068
Total (prior to post-MD contributions)	$ 5,195,936	$ 2,036,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,159,607

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)
1st Fiscal Year	$ 368,508
2nd Fiscal Year	(569,468)
3rd Fiscal Year	2,346,303
4th Fiscal Year	884,308
5th Fiscal Year	129,958
Thereafter	0
Total	$ 3,159,607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01111786%
Employer's proportionate share at MD		0.01163815%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,702,367
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,179,905**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,600,793
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	990,773
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	380,873
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,420
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,941)
Employer's Total Pension Expense/(Income)	**$**	**377,352**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 106,604	$ 8,644
Changes of assumptions	$ 193,650	$ 1,444
Net difference between projected and actual earnings on investments	$ 39,182	$ 0
Changes in proportionate share	$ 108,593	$ 99,984
Differences between employer contributions and employer's proportionate share of system contributions	$ 37,454	$ 101,803
Total (prior to post-MD contributions)	$ 485,483	$ 211,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 273,608

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 34,306
2nd Fiscal Year	(76,152)
3rd Fiscal Year	218,238
4th Fiscal Year	86,419
5th Fiscal Year	10,797
Thereafter	0
Total	$ 273,608

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03613910%
Employer's proportionate share at MD	0.03789134%

Employer's proportionate share of system NPL/(A) at prior MD	$	5,533,621
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,097,308**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,723,416
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,225,745

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,240,040
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(329,640)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(17,303)
Employer's Total Pension Expense/(Income)	**$**	**893,097**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 347,080	$ 28,141
Changes of assumptions	$ 630,483	$ 4,701
Net difference between projected and actual earnings on investments	$ 127,568	$ 0
Changes in proportionate share	$ 307,318	$ 405,689
Differences between employer contributions and employer's proportionate share of system contributions	$ 265,145	$ 333,632
Total (prior to post-MD contributions)	$ 1,677,594	$ 772,163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 905,431

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (27,095)
2nd Fiscal Year	(198,324)
3rd Fiscal Year	773,235
4th Fiscal Year	310,207
5th Fiscal Year	47,407
Thereafter	0
Total	$ 905,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03996033%
Employer's proportionate share at MD	0.04288099%

Employer's proportionate share of system NPL/(A) at prior MD	$	6,118,728
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,031,904**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,267,192
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,650,522

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,403,332
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(145,401)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,773)
Employer's Total Pension Expense/(Income)	**$**	**1,248,158**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 392,785	$ 31,847
Changes of assumptions	$ 713,507	$ 5,320
Net difference between projected and actual earnings on investments	$ 144,366	$ 0
Changes in proportionate share	$ 372,132	$ 599,280
Differences between employer contributions and employer's proportionate share of system contributions	$ 245,063	$ 338,872
Total (prior to post-MD contributions)	$ 1,867,853	$ 975,319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 892,534

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,776)
2nd Fiscal Year	(269,870)
3rd Fiscal Year	796,101
4th Fiscal Year	316,732
5th Fiscal Year	64,347
Thereafter	0
Total	$ 892,534

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12385949%
Employer's proportionate share at MD	0.10982142%

Employer's proportionate share of system NPL/(A) at prior MD	$ 18,965,373
Employer's proportionate share of system NPL/(A) at MD	**$ 20,570,305**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 33,978,271
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,349,259

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,594,039
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 344,835
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,837,967)
Employer's Total Pension Expense/(Income)	**$ 2,100,907**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,005,951	$ 81,563
Changes of assumptions	$ 1,827,344	$ 13,625
Net difference between projected and actual earnings on investments	$ 369,733	$ 0
Changes in proportionate share	$ 3,892,630	$ 2,833,554
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,044,437
Total (prior to post-MD contributions)	$ 7,095,658	$ 7,973,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (877,521)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (501,961)
2nd Fiscal Year	(1,571,323)
3rd Fiscal Year	1,344,183
4th Fiscal Year	95,347
5th Fiscal Year	(243,767)
Thereafter	0
Total	$ (877,521)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01750247%
Employer's proportionate share at MD	0.01632069%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,679,979
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,056,977**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,049,551
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,389,404

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	534,114
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(143,367)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	28,460
Employer's Total Pension Expense/(Income)	**$**	**419,207**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 149,496	$ 12,121
Changes of assumptions	$ 271,564	$ 2,025
Net difference between projected and actual earnings on investments	$ 54,946	$ 0
Changes in proportionate share	$ 5,462	$ 193,981
Differences between employer contributions and employer's proportionate share of system contributions	$ 175,648	$ 147,991
Total (prior to post-MD contributions)	$ 657,116	$ 356,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 300,998

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)
1st Fiscal Year	$ 30,842
2nd Fiscal Year	(98,532)
3rd Fiscal Year	280,505
4th Fiscal Year	83,240
5th Fiscal Year	4,942
Thereafter	0
Total	$ 300,998

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05999174%
Employer's proportionate share at MD	0.04782194%

Employer's proportionate share of system NPL/(A) at prior MD	$	9,185,939
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,957,377**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,795,901
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,071,152

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,565,031
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(481,320)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(746,354)
Employer's Total Pension Expense/(Income)	**$**	**337,357**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 438,043	$ 35,517
Changes of assumptions	$ 795,720	$ 5,933
Net difference between projected and actual earnings on investments	$ 161,001	$ 0
Changes in proportionate share	$ 551,812	$ 2,120,720
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,935,238
Total (prior to post-MD contributions)	$ 1,946,576	$ 4,097,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,150,832)

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)
1st Fiscal Year	$ (811,496)
2nd Fiscal Year	(1,191,402)
3rd Fiscal Year	184,598
4th Fiscal Year	(186,238)
5th Fiscal Year	(146,293)
Thereafter	0
Total	$ (2,150,832)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02629466%
Employer's proportionate share at MD	0.02660240%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,026,240
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,982,812**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,230,667
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,264,701

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	870,596
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(77,621)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	48,396
Employer's Total Pension Expense/(Income)	**$**	**841,371**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 243,675	$ 19,757
Changes of assumptions	$ 442,644	$ 3,300
Net difference between projected and actual earnings on investments	$ 89,562	$ 0
Changes in proportionate share	$ 208,869	$ 243,687
Differences between employer contributions and employer's proportionate share of system contributions	$ 252,891	$ 195,707
Total (prior to post-MD contributions)	$ 1,237,641	$ 462,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 775,190

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)
1st Fiscal Year	$ 71,557
2nd Fiscal Year	(107,521)
3rd Fiscal Year	562,252
4th Fiscal Year	221,293
5th Fiscal Year	27,607
Thereafter	0
Total	$ 775,190

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.92971948%
Employer's proportionate share at MD	0.93573787%
Employer's proportionate share of system NPL/(A) at prior MD	$ 142,358,706
Employer's proportionate share of system NPL/(A) at MD	**$ 175,270,123**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 289,513,242
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 79,660,739

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 30,623,157
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (424,370)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (4,186,060)
Employer's Total Pension Expense/(Income)	**$ 26,012,727**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,571,244	$ 694,962
Changes of assumptions	$ 15,569,961	$ 116,091
Net difference between projected and actual earnings on investments	$ 3,150,322	$ 0
Changes in proportionate share	$ 5,257,433	$ 3,822,490
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,344,416	$ 14,145,061
Total (prior to post-MD contributions)	$ 33,893,376	$ 18,778,604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,114,772

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)
1st Fiscal Year	$ 383,812
2nd Fiscal Year	(7,162,357)
3rd Fiscal Year	16,197,592
4th Fiscal Year	5,360,447
5th Fiscal Year	335,279
Thereafter	0
Total	$ 15,114,772

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04664694%
Employer's proportionate share at MD	0.04648289%

Employer's proportionate share of system NPL/(A) at prior MD	$	7,142,582
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,706,564**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,381,605
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,957,157

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,521,209
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	75,897
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(593,831)
Employer's Total Pension Expense/(Income)	**$**	**1,003,275**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 425,778	$ 34,522
Changes of assumptions	$ 773,440	$ 5,767
Net difference between projected and actual earnings on investments	$ 156,493	$ 0
Changes in proportionate share	$ 1,068,485	$ 308,399
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,695,625
Total (prior to post-MD contributions)	$ 2,424,196	$ 2,044,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 379,883

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)
1st Fiscal Year	$ (188,664)
2nd Fiscal Year	(414,784)
3rd Fiscal Year	809,057
4th Fiscal Year	208,100
5th Fiscal Year	(33,827)
Thereafter	0
Total	$ 379,883

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03194866%
Employer's proportionate share at MD	0.02927270%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,891,981
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,482,978**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,056,847
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,492,028

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	957,985
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(267,187)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	159,549
Employer's Total Pension Expense/(Income)	**$**	**850,347**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 268,134	$ 21,740
Changes of assumptions	$ 487,075	$ 3,632
Net difference between projected and actual earnings on investments	$ 98,552	$ 0
Changes in proportionate share	$ 332,611	$ 920,404
Differences between employer contributions and employer's proportionate share of system contributions	$ 463,078	$ 252,651
Total (prior to post-MD contributions)	$ 1,649,450	$ 1,198,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 451,023

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)
1st Fiscal Year	$ (5,156)
2nd Fiscal Year	(252,131)
3rd Fiscal Year	528,368
4th Fiscal Year	180,707
5th Fiscal Year	(765)
Thereafter	0
Total	$ 451,023

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.11362042%
Employer's proportionate share at MD	0.03260530%

Employer's proportionate share of system NPL/(A) at prior MD	$ 17,397,566
Employer's proportionate share of system NPL/(A) at MD	**$ 6,107,196**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 10,087,939
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,775,737

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,067,048
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (6,264,664)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 6,033,914
Employer's Total Pension Expense/(Income)	**$ 836,298**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 298,661	$ 24,216
Changes of assumptions	$ 542,527	$ 4,045
Net difference between projected and actual earnings on investments	$ 109,771	$ 0
Changes in proportionate share	$ 0	$ 19,721,607
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,498,278	$ 768,277
Total (prior to post-MD contributions)	$ 19,449,237	$ 20,518,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,068,908)

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)
1st Fiscal Year	$ 67,868
2nd Fiscal Year	(290,927)
3rd Fiscal Year	836,505
4th Fiscal Year	(742,451)
5th Fiscal Year	(939,903)
Thereafter	0
Total	$ (1,068,908)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04034156%
Employer's proportionate share at MD	0.03563818%

Employer's proportionate share of system NPL/(A) at prior MD	$ 6,177,102
Employer's proportionate share of system NPL/(A) at MD	**$ 6,675,276**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,026,298
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,033,931

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,166,303
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (60,897)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (226,303)
Employer's Total Pension Expense/(Income)	**$ 879,103**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 326,441	$ 26,468
Changes of assumptions	$ 592,992	$ 4,421
Net difference between projected and actual earnings on investments	$ 119,982	$ 0
Changes in proportionate share	$ 536,044	$ 854,446
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,574	$ 682,979
Total (prior to post-MD contributions)	$ 1,596,033	$ 1,568,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,719

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)
1st Fiscal Year	$ (56,647)
2nd Fiscal Year	(421,873)
3rd Fiscal Year	469,028
4th Fiscal Year	77,422
5th Fiscal Year	(40,210)
Thereafter	0
Total	$ 27,719

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01439890%
Employer's proportionate share at MD	0.01434618%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,204,760
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,687,138**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,438,646
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,221,311

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	469,496
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(20,103)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	20,122
Employer's Total Pension Expense/(Income)	**$**	**469,515**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 131,409	$ 10,655
Changes of assumptions	$ 238,709	$ 1,780
Net difference between projected and actual earnings on investments	$ 48,299	$ 0
Changes in proportionate share	$ 171,835	$ 117,812
Differences between employer contributions and employer's proportionate share of system contributions	$ 158,378	$ 124,959
Total (prior to post-MD contributions)	$ 748,630	$ 255,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 493,424

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 60,197
2nd Fiscal Year	(15,054)
3rd Fiscal Year	318,689
4th Fiscal Year	114,889
5th Fiscal Year	14,704
Thereafter	0
Total	$ 493,424

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02743413%
Employer's proportionate share at MD	0.01114227%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,200,716
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,087,024**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,447,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	948,558

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	364,644
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(367,061)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(462,150)
Employer's Total Pension Expense/(Income)	**$**	**(464,567)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 102,062	$ 8,275
Changes of assumptions	$ 185,399	$ 1,382
Net difference between projected and actual earnings on investments	$ 37,512	$ 0
Changes in proportionate share	$ 1,608,986	$ 2,558,902
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,190,396
Total (prior to post-MD contributions)	$ 1,933,959	$ 3,758,955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,824,996)

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)
1st Fiscal Year	$ (490,633)
2nd Fiscal Year	(598,073)
3rd Fiscal Year	(206,704)
4th Fiscal Year	(334,111)
5th Fiscal Year	(195,476)
Thereafter	0
Total	$ (1,824,996)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01348496%
Employer's proportionate share at MD	0.01376382%

Employer's proportionate share of system NPL/(A) at prior MD	$ 2,064,818
Employer's proportionate share of system NPL/(A) at MD	**$ 2,578,058**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 4,258,466
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,171,734

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 450,438
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (48,137)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 75,703
Employer's Total Pension Expense/(Income)	**$ 478,004**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 126,075	$ 10,222
Changes of assumptions	$ 229,019	$ 1,708
Net difference between projected and actual earnings on investments	$ 46,338	$ 0
Changes in proportionate share	$ 225,632	$ 287,160
Differences between employer contributions and employer's proportionate share of system contributions	$ 187,399	$ 93,966
Total (prior to post-MD contributions)	$ 814,463	$ 393,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 421,407

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 54,619
2nd Fiscal Year	(71,367)
3rd Fiscal Year	296,786
4th Fiscal Year	127,707
5th Fiscal Year	13,663
Thereafter	0
Total	$ 421,407

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02170638%
Employer's proportionate share at MD	0.01991582%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,323,682
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,730,370**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,161,868
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,695,463

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	651,769
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(79,783)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,845
Employer's Total Pension Expense/(Income)	**$**	**585,831**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 182,426	$ 14,791
Changes of assumptions	$ 331,384	$ 2,471
Net difference between projected and actual earnings on investments	$ 67,050	$ 0
Changes in proportionate share	$ 110,419	$ 374,175
Differences between employer contributions and employer's proportionate share of system contributions	$ 168,674	$ 183,031
Total (prior to post-MD contributions)	$ 859,953	$ 574,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 285,485

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)
1st Fiscal Year	$ 39,026
2nd Fiscal Year	(131,542)
3rd Fiscal Year	310,187
4th Fiscal Year	69,018
5th Fiscal Year	(1,203)
Thereafter	0
Total	$ 285,485

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02040333%
Employer's proportionate share at MD		0.02008528%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,124,159
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,762,111**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,214,299
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,709,889

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	657,315
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	79,270
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,582
Employer's Total Pension Expense/(Income)	**$**	**749,167**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 183,979	$ 14,917
Changes of assumptions	$ 334,204	$ 2,492
Net difference between projected and actual earnings on investments	$ 67,621	$ 0
Changes in proportionate share	$ 356,307	$ 94,615
Differences between employer contributions and employer's proportionate share of system contributions	$ 152,339	$ 190,372
Total (prior to post-MD contributions)	$ 1,094,450	$ 302,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 792,054

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 172,737
2nd Fiscal Year	(21,408)
3rd Fiscal Year	456,370
4th Fiscal Year	171,608
5th Fiscal Year	12,747
Thereafter	0
Total	$ 792,054

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01684229%
Employer's proportionate share at MD		0.01755920%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,578,893
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,288,959**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,432,740
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,494,840
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	574,646
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,946
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,090)
Employer's Total Pension Expense/(Income)	**$**	**575,502**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 160,840	$ 13,041
Changes of assumptions	$ 292,172	$ 2,178
Net difference between projected and actual earnings on investments	$ 59,116	$ 0
Changes in proportionate share	$ 96,677	$ 68,209
Differences between employer contributions and employer's proportionate share of system contributions	$ 68,771	$ 142,982
Total (prior to post-MD contributions)	$ 677,576	$ 226,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 451,166

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 54,762
2nd Fiscal Year	(84,952)
3rd Fiscal Year	337,616
4th Fiscal Year	125,475
5th Fiscal Year	18,264
Thereafter	0
Total	$ 451,166

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02269956%
Employer's proportionate share at MD	0.02380468%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,475,758
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,458,780**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,365,065
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,026,527

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	779,037
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(115,381)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,981
Employer's Total Pension Expense/(Income)	**$**	**665,637**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 218,048	$ 17,679
Changes of assumptions	$ 396,092	$ 2,953
Net difference between projected and actual earnings on investments	$ 80,143	$ 0
Changes in proportionate share	$ 141,986	$ 209,363
Differences between employer contributions and employer's proportionate share of system contributions	$ 155,221	$ 189,800
Total (prior to post-MD contributions)	$ 991,490	$ 419,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 571,695

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)
1st Fiscal Year	$ 21,420
2nd Fiscal Year	(136,803)
3rd Fiscal Year	467,085
4th Fiscal Year	189,671
5th Fiscal Year	30,321
Thereafter	0
Total	$ 571,695

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01790048%
Employer's proportionate share at MD		0.01913042%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,740,923
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,583,259**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,918,869
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,628,601
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	626,066
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(75,351)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,189
Employer's Total Pension Expense/(Income)	**$**	**559,904**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 175,232	$ 14,208
Changes of assumptions	$ 318,316	$ 2,373
Net difference between projected and actual earnings on investments	$ 64,406	$ 0
Changes in proportionate share	$ 166,317	$ 385,959
Differences between employer contributions and employer's proportionate share of system contributions	$ 134,803	$ 128,068
Total (prior to post-MD contributions)	$ 859,074	$ 530,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 328,466

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)
1st Fiscal Year	$ 18,746
2nd Fiscal Year	(157,291)
3rd Fiscal Year	309,155
4th Fiscal Year	127,082
5th Fiscal Year	30,773
Thereafter	0
Total	$ 328,466

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02848384%
Employer's proportionate share at MD	0.00531653%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,361,447
Employer's proportionate share of system NPL/(A) at MD	**$**	**995,823**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,644,911
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	452,604

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	173,990
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(134,002)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(325,597)
Employer's Total Pension Expense/(Income)	**$**	**(285,609)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,699	$ 3,949
Changes of assumptions	$ 88,463	$ 660
Net difference between projected and actual earnings on investments	$ 17,899	$ 0
Changes in proportionate share	$ 2,183,646	$ 2,903,142
Differences between employer contributions and employer's proportionate share of system contributions	$ 14	$ 982,590
Total (prior to post-MD contributions)	$ 2,338,721	$ 3,890,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,551,620)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (174,343)
2nd Fiscal Year	(346,552)
3rd Fiscal Year	(281,737)
4th Fiscal Year	(484,294)
5th Fiscal Year	(264,693)
Thereafter	0
Total	$ (1,551,620)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04765080%
Employer's proportionate share at MD		0.03716860%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,296,294
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,961,934**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,499,804
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,164,218
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,216,388
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(329,343)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(686,932)
Employer's Total Pension Expense/(Income)	**$**	**200,113**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 340,460	$ 27,605
Changes of assumptions	$ 618,457	$ 4,611
Net difference between projected and actual earnings on investments	$ 125,134	$ 0
Changes in proportionate share	$ 308,961	$ 1,517,570
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,769,648
Total (prior to post-MD contributions)	$ 1,393,012	$ 3,319,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,926,422)

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)
1st Fiscal Year	$ (691,134)
2nd Fiscal Year	(949,988)
3rd Fiscal Year	77,953
4th Fiscal Year	(226,027)
5th Fiscal Year	(137,225)
Thereafter	0
Total	$ (1,926,422)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00985937%
Employer's proportionate share at MD	0.01009818%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,509,667
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,891,458**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,124,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	859,673

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	330,475
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(129,909)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	65,551
Employer's Total Pension Expense/(Income)	**$**	**266,117**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 92,498	$ 7,500
Changes of assumptions	$ 168,026	$ 1,253
Net difference between projected and actual earnings on investments	$ 33,997	$ 0
Changes in proportionate share	$ 29,229	$ 246,479
Differences between employer contributions and employer's proportionate share of system contributions	$ 217,364	$ 0
Total (prior to post-MD contributions)	$ 541,114	$ 255,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 285,882

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)
1st Fiscal Year	$ (4,866)
2nd Fiscal Year	(38,131)
3rd Fiscal Year	220,644
4th Fiscal Year	92,106
5th Fiscal Year	16,130
Thereafter	0
Total	$ 285,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00782888%
Employer's proportionate share at MD	0.00925639%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,198,759
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,733,785**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,863,887
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	788,010

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	302,927
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(13,568)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	40,058
Employer's Total Pension Expense/(Income)	**$**	**329,417**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 84,787	$ 6,875
Changes of assumptions	$ 154,019	$ 1,148
Net difference between projected and actual earnings on investments	$ 31,163	$ 0
Changes in proportionate share	$ 177,221	$ 131,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 165,718	$ 27,545
Total (prior to post-MD contributions)	$ 612,908	$ 167,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 445,629

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)
1st Fiscal Year	$ 58,312
2nd Fiscal Year	6,928
3rd Fiscal Year	232,102
4th Fiscal Year	117,482
5th Fiscal Year	30,805
Thereafter	0
Total	$ 445,629

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00829110%
Employer's proportionate share at MD		0.00983485%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,269,534
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,842,135**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,042,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	837,255
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	321,857
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(44,565)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	332,700
Employer's Total Pension Expense/(Income)	**$**	**609,992**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 90,086	$ 7,304
Changes of assumptions	$ 163,644	$ 1,220
Net difference between projected and actual earnings on investments	$ 33,111	$ 0
Changes in proportionate share	$ 218,713	$ 93,282
Differences between employer contributions and employer's proportionate share of system contributions	$ 290,905	$ 11,738
Total (prior to post-MD contributions)	$ 796,459	$ 113,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 682,915

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 211,602
2nd Fiscal Year	42,792
3rd Fiscal Year	263,174
4th Fiscal Year	135,347
5th Fiscal Year	29,999
Thereafter	0
Total	$ 682,915

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00165718%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	253,748
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(175,807)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	281,259
Employer's Total Pension Expense/(Income)	**$**	**105,452**

	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	$ 144,434	$ 370,074
Differences between employer contributions and employer's proportionate share of system contributions	$ 158,424	$ 17,698
Total (prior to post-MD contributions)	$ 302,858	$ 387,772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (84,914)

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)
1st Fiscal Year	$ 24,225
2nd Fiscal Year	(40,290)
3rd Fiscal Year	(29,161)
4th Fiscal Year	(24,100)
5th Fiscal Year	(15,588)
Thereafter	0
Total	$ (84,914)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00502299%
Employer's proportionate share at MD		0.00642267%
Employer's proportionate share of system NPL/(A) at prior MD	$	769,121
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,203,010**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,987,146
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	546,771

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	210,190
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(38,627)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,720
Employer's Total Pension Expense/(Income)	**$**	**176,283**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 58,831	$ 4,770
Changes of assumptions	$ 106,868	$ 797
Net difference between projected and actual earnings on investments	$ 21,623	$ 0
Changes in proportionate share	$ 186,017	$ 136,856
Differences between employer contributions and employer's proportionate share of system contributions	$ 25,690	$ 18,948
Total (prior to post-MD contributions)	$ 399,029	$ 161,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 237,658

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,439
2nd Fiscal Year	(14,053)
3rd Fiscal Year	148,982
4th Fiscal Year	74,516
5th Fiscal Year	19,775
Thereafter	0
Total	$ 237,658

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00527634%
Employer's proportionate share at MD		0.00506906%
Employer's proportionate share of system NPL/(A) at prior MD	$	807,914
Employer's proportionate share of system NPL/(A) at MD	**$**	**949,470**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,568,345
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	431,537
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	165,891
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,419)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,112
Employer's Total Pension Expense/(Income)	**$**	**157,584**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 46,432	$ 3,765
Changes of assumptions	$ 84,345	$ 629
Net difference between projected and actual earnings on investments	$ 17,066	$ 0
Changes in proportionate share	$ 65,758	$ 57,051
Differences between employer contributions and employer's proportionate share of system contributions	$ 41,813	$ 54,307
Total (prior to post-MD contributions)	$ 255,414	$ 115,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 139,662

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)
1st Fiscal Year	$ 14,360
2nd Fiscal Year	(15,330)
3rd Fiscal Year	104,796
4th Fiscal Year	33,890
5th Fiscal Year	1,946
Thereafter	0
Total	$ 139,662

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00782983%
Employer's proportionate share at MD		0.00897325%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,198,904
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,680,751**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,776,285
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	763,906
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	293,660
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	147,926
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	37,903
Employer's Total Pension Expense/(Income)	**$**	**479,489**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,194	$ 6,664
Changes of assumptions	$ 149,308	$ 1,113
Net difference between projected and actual earnings on investments	$ 30,210	$ 0
Changes in proportionate share	$ 313,963	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 129,486	$ 42,148
Total (prior to post-MD contributions)	$ 705,161	$ 49,925
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 655,236

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 184,342
2nd Fiscal Year	73,294
3rd Fiscal Year	253,626
4th Fiscal Year	118,095
5th Fiscal Year	25,878
Thereafter	0
Total	$ 655,236

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00058460%
Employer's proportionate share at MD		0.00058291%
Employer's proportionate share of system NPL/(A) at prior MD	$	89,514
Employer's proportionate share of system NPL/(A) at MD	**$**	**109,183**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	180,350
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	49,624
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,076
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,667
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(548)
Employer's Total Pension Expense/(Income)	**$**	**21,195**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,339	$ 433
Changes of assumptions	$ 9,699	$ 72
Net difference between projected and actual earnings on investments	$ 1,962	$ 0
Changes in proportionate share	$ 9,822	$ 2,702
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,194	$ 5,871
Total (prior to post-MD contributions)	$ 31,016	$ 9,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,938

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)
1st Fiscal Year	$ 3,644
2nd Fiscal Year	(1,130)
3rd Fiscal Year	13,401
4th Fiscal Year	5,431
5th Fiscal Year	593
Thereafter	0
Total	$ 21,938

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00058785%
Employer's proportionate share at MD		0.00054731%
Employer's proportionate share of system NPL/(A) at prior MD	$	90,012
Employer's proportionate share of system NPL/(A) at MD	**$**	**102,515**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	169,335
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	46,593
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	17,911
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,884)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	334
Employer's Total Pension Expense/(Income)	**$**	**10,361**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,013	$ 406
Changes of assumptions	$ 9,107	$ 68
Net difference between projected and actual earnings on investments	$ 1,843	$ 0
Changes in proportionate share	$ 44,392	$ 33,227
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,054	$ 6,425
Total (prior to post-MD contributions)	$ 67,409	$ 40,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,283

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,554
2nd Fiscal Year	(994)
3rd Fiscal Year	18,005
4th Fiscal Year	8,733
5th Fiscal Year	(16)
Thereafter	0
Total	$ 27,283

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00072606%
Employer's proportionate share at MD		0.00052953%
Employer's proportionate share of system NPL/(A) at prior MD	$	111,174
Employer's proportionate share of system NPL/(A) at MD	**$**	**99,185**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	163,834
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	45,080
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	17,330
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(21,351)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,066)
Employer's Total Pension Expense/(Income)	**$**	**(9,087)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,850	$ 393
Changes of assumptions	$ 8,811	$ 66
Net difference between projected and actual earnings on investments	$ 1,783	$ 0
Changes in proportionate share	$ 1,730	$ 61,386
Differences between employer contributions and employer's proportionate share of system contributions	$ 288	$ 10,500
Total (prior to post-MD contributions)	$ 17,462	$ 72,345
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (54,883)

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)
1st Fiscal Year	$ (27,865)
2nd Fiscal Year	(20,029)
3rd Fiscal Year	(678)
4th Fiscal Year	(4,402)
5th Fiscal Year	(1,910)
Thereafter	0
Total	$ (54,883)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00074306%
Employer's proportionate share at MD		0.00075867%
Employer's proportionate share of system NPL/(A) at prior MD	$	113,777
Employer's proportionate share of system NPL/(A) at MD	**$**	**142,104**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	234,729
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	64,587
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,828
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,160
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,003
Employer's Total Pension Expense/(Income)	**$**	**30,991**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,949	$ 563
Changes of assumptions	$ 12,624	$ 94
Net difference between projected and actual earnings on investments	$ 2,554	$ 0
Changes in proportionate share	$ 8,344	$ 11,010
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,650	$ 8,458
Total (prior to post-MD contributions)	$ 49,121	$ 20,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 28,996

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)
1st Fiscal Year	$ 6,948
2nd Fiscal Year	(2,248)
3rd Fiscal Year	14,759
4th Fiscal Year	7,338
5th Fiscal Year	2,198
Thereafter	0
Total	$ 28,996

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00084564%
Employer's proportionate share at MD		0.00075211%
Employer's proportionate share of system NPL/(A) at prior MD	$	129,484
Employer's proportionate share of system NPL/(A) at MD	**$**	**140,875**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	232,700
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	64,028
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,614
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(18,399)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,407
Employer's Total Pension Expense/(Income)	**$**	**10,622**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,889	$ 559
Changes of assumptions	$ 12,515	$ 93
Net difference between projected and actual earnings on investments	$ 2,532	$ 0
Changes in proportionate share	$ 0	$ 31,155
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,013	$ 4,038
Total (prior to post-MD contributions)	$ 41,949	$ 35,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,104

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)
1st Fiscal Year	$ (7,440)
2nd Fiscal Year	(7,093)
3rd Fiscal Year	14,084
4th Fiscal Year	5,621
5th Fiscal Year	932
Thereafter	0
Total	$ 6,104

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00185348%
Employer's proportionate share at MD		0.00166487%
Employer's proportionate share of system NPL/(A) at prior MD	$	283,805
Employer's proportionate share of system NPL/(A) at MD	**$**	**311,842**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	515,104
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	141,733

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	54,485
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,950)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,056)
Employer's Total Pension Expense/(Income)	**$**	**43,479**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,250	$ 1,236
Changes of assumptions	$ 27,702	$ 207
Net difference between projected and actual earnings on investments	$ 5,605	$ 0
Changes in proportionate share	$ 17,627	$ 27,218
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,611	$ 27,931
Total (prior to post-MD contributions)	$ 70,795	$ 56,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,203

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)
1st Fiscal Year	$ (112)
2nd Fiscal Year	(13,117)
3rd Fiscal Year	25,143
4th Fiscal Year	3,881
5th Fiscal Year	(1,592)
Thereafter	0
Total	$ 14,203

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00841456%
Employer's proportionate share at MD		0.00897916%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,288,438
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,681,858**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,778,113
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	764,409
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	293,854
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	49,398
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	22,532
Employer's Total Pension Expense/(Income)	**$**	**365,784**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,248	$ 6,669
Changes of assumptions	$ 149,406	$ 1,114
Net difference between projected and actual earnings on investments	$ 30,230	$ 0
Changes in proportionate share	$ 275,098	$ 32,958
Differences between employer contributions and employer's proportionate share of system contributions	$ 110,829	$ 63,468
Total (prior to post-MD contributions)	$ 647,811	$ 104,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 543,602

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 118,056
2nd Fiscal Year	47,668
3rd Fiscal Year	251,425
4th Fiscal Year	109,423
5th Fiscal Year	17,031
Thereafter	0
Total	$ 543,602

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.24397621%
Employer's proportionate share at MD	0.22372178%

Employer's proportionate share of system NPL/(A) at prior MD	$ 37,357,653
Employer's proportionate share of system NPL/(A) at MD	**$ 41,904,624**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 69,218,549
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 19,045,764

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 7,321,567
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (598,302)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,169,128)
Employer's Total Pension Expense/(Income)	**$ 5,554,137**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,049,264	$ 166,156
Changes of assumptions	$ 3,722,559	$ 27,756
Net difference between projected and actual earnings on investments	$ 753,198	$ 0
Changes in proportionate share	$ 2,210,731	$ 3,415,352
Differences between employer contributions and employer's proportionate share of system contributions	$ 911,283	$ 4,573,051
Total (prior to post-MD contributions)	$ 9,647,035	$ 8,182,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,464,720

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)
1st Fiscal Year	$ (323,774)
2nd Fiscal Year	(2,062,533)
3rd Fiscal Year	3,388,836
4th Fiscal Year	654,048
5th Fiscal Year	(191,857)
Thereafter	0
Total	$ 1,464,720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10371878%
Employer's proportionate share at MD	0.09463026%
Employer's proportionate share of system NPL/(A) at prior MD	$ 15,881,426
Employer's proportionate share of system NPL/(A) at MD	**$ 17,724,897**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 29,278,192
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,056,013

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,096,890
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (405,144)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (260,611)
Employer's Total Pension Expense/(Income)	**$ 2,431,135**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 866,802	$ 70,281
Changes of assumptions	$ 1,574,575	$ 11,740
Net difference between projected and actual earnings on investments	$ 318,589	$ 0
Changes in proportionate share	$ 932,040	$ 1,634,532
Differences between employer contributions and employer's proportionate share of system contributions	$ 392,397	$ 1,639,166
Total (prior to post-MD contributions)	$ 4,084,403	$ 3,355,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 728,684

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (60,141)
2nd Fiscal Year	(794,783)
3rd Fiscal Year	1,413,411
4th Fiscal Year	243,530
5th Fiscal Year	(73,334)
Thereafter	0
Total	$ 728,684

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.18774990%
Employer's proportionate share at MD	0.19911393%

Employer's proportionate share of system NPL/(A) at prior MD	$ 28,748,277
Employer's proportionate share of system NPL/(A) at MD	**$ 37,295,405**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 61,604,987
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 16,950,861

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,516,245
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (164,832)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 122,059
Employer's Total Pension Expense/(Income)	**$ 6,473,472**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,823,859	$ 147,880
Changes of assumptions	$ 3,313,103	$ 24,703
Net difference between projected and actual earnings on investments	$ 670,351	$ 0
Changes in proportionate share	$ 1,929,488	$ 988,898
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,599,518	$ 1,695,354
Total (prior to post-MD contributions)	$ 9,336,319	$ 2,856,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,479,484

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)
1st Fiscal Year	$ 850,045
2nd Fiscal Year	(623,026)
3rd Fiscal Year	4,222,505
4th Fiscal Year	1,737,368
5th Fiscal Year	292,593
Thereafter	0
Total	$ 6,479,484

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.28656997%
Employer's proportionate share at MD	0.27939211%

Employer's proportionate share of system NPL/(A) at prior MD	$ 43,879,612
Employer's proportionate share of system NPL/(A) at MD	**$ 52,332,059**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 86,442,708
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 23,785,061

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 9,143,446
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (687,288)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 209,127
Employer's Total Pension Expense/(Income)	**$ 8,665,285**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,559,197	$ 207,501
Changes of assumptions	$ 4,648,871	$ 34,662
Net difference between projected and actual earnings on investments	$ 940,621	$ 0
Changes in proportionate share	$ 99,628	$ 3,244,426
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,204,266	$ 2,524,908
Total (prior to post-MD contributions)	$ 10,452,583	$ 6,011,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,441,086

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 295,199
2nd Fiscal Year	(2,211,508)
3rd Fiscal Year	4,642,072
4th Fiscal Year	1,552,783
5th Fiscal Year	162,540
Thereafter	0
Total	$ 4,441,086

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.22214180%
Employer's proportionate share at MD	0.22203711%

Employer's proportionate share of system NPL/(A) at prior MD	$ 34,014,367
Employer's proportionate share of system NPL/(A) at MD	**$ 41,589,074**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 68,697,320
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 18,902,345

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 7,266,434
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (877,746)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 240,849
Employer's Total Pension Expense/(Income)	**$ 6,629,537**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,033,833	$ 164,904
Changes of assumptions	$ 3,694,527	$ 27,547
Net difference between projected and actual earnings on investments	$ 747,526	$ 0
Changes in proportionate share	$ 0	$ 883,343
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,988,123	$ 1,800,454
Total (prior to post-MD contributions)	$ 8,464,009	$ 2,876,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,587,761

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 621,835
2nd Fiscal Year	(1,069,398)
3rd Fiscal Year	4,257,679
4th Fiscal Year	1,563,894
5th Fiscal Year	213,751
Thereafter	0
Total	$ 5,587,761

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05632893%
Employer's proportionate share at MD	0.05826372%

Employer's proportionate share of system NPL/(A) at prior MD	$	8,625,089
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,913,195**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,026,542
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,960,076

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,906,751
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	210,005
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	45,056
Employer's Total Pension Expense/(Income)	**$**	**2,161,812**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 533,689	$ 43,272
Changes of assumptions	$ 969,464	$ 7,228
Net difference between projected and actual earnings on investments	$ 196,155	$ 0
Changes in proportionate share	$ 787,127	$ 115,926
Differences between employer contributions and employer's proportionate share of system contributions	$ 421,070	$ 470,918
Total (prior to post-MD contributions)	$ 2,907,505	$ 637,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,270,161

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 455,535
2nd Fiscal Year	(74,589)
3rd Fiscal Year	1,304,101
4th Fiscal Year	518,454
5th Fiscal Year	66,659
Thereafter	0
Total	$ 2,270,161

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01451657%
Employer's proportionate share at MD		0.01381317%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,222,778
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,587,302**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,273,735
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,175,935
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	452,053
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(79,084)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	29,202
Employer's Total Pension Expense/(Income)	**$**	**402,171**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 126,527	$ 10,259
Changes of assumptions	$ 229,841	$ 1,714
Net difference between projected and actual earnings on investments	$ 46,504	$ 0
Changes in proportionate share	$ 106,400	$ 258,329
Differences between employer contributions and employer's proportionate share of system contributions	$ 155,235	$ 130,328
Total (prior to post-MD contributions)	$ 664,507	$ 400,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 263,877

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)
1st Fiscal Year	$ 36,586
2nd Fiscal Year	(69,788)
3rd Fiscal Year	229,961
4th Fiscal Year	60,884
5th Fiscal Year	6,234
Thereafter	0
Total	$ 263,877

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01661930%
Employer's proportionate share at MD		0.01606101%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,544,748
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,008,337**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,969,207
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,367,297
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	525,616
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,639)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	21,997
Employer's Total Pension Expense/(Income)	**$**	**543,974**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 147,117	$ 11,928
Changes of assumptions	$ 267,243	$ 1,993
Net difference between projected and actual earnings on investments	$ 54,072	$ 0
Changes in proportionate share	$ 65,455	$ 166,040
Differences between employer contributions and employer's proportionate share of system contributions	$ 133,746	$ 137,562
Total (prior to post-MD contributions)	$ 667,633	$ 317,523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 350,110

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 89,786
2nd Fiscal Year	(91,913)
3rd Fiscal Year	265,036
4th Fiscal Year	79,836
5th Fiscal Year	7,366
Thereafter	0
Total	$ 350,110

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00172413%
Employer's proportionate share at MD		0.00195596%
Employer's proportionate share of system NPL/(A) at prior MD	$	263,999
Employer's proportionate share of system NPL/(A) at MD	**$**	**366,365**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	605,166
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	166,514
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	64,011
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,153
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,838
Employer's Total Pension Expense/(Income)	**$**	**80,002**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,916	$ 1,453
Changes of assumptions	$ 32,546	$ 243
Net difference between projected and actual earnings on investments	$ 6,585	$ 0
Changes in proportionate share	$ 73,161	$ 13,520
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,508	$ 14,720
Total (prior to post-MD contributions)	$ 144,716	$ 29,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 114,780

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)
1st Fiscal Year	$ 21,962
2nd Fiscal Year	9,166
3rd Fiscal Year	55,015
4th Fiscal Year	24,501
5th Fiscal Year	4,136
Thereafter	0
Total	$ 114,780

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04638671%
Employer's proportionate share at MD	0.04895108%

Employer's proportionate share of system NPL/(A) at prior MD	$ 7,102,736
Employer's proportionate share of system NPL/(A) at MD	**$ 9,168,873**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,145,252
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,167,277

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,601,984
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (31,360)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 23,812
Employer's Total Pension Expense/(Income)	**$ 1,594,436**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 448,386	$ 36,355
Changes of assumptions	$ 814,508	$ 6,073
Net difference between projected and actual earnings on investments	$ 164,802	$ 0
Changes in proportionate share	$ 666,313	$ 227,004
Differences between employer contributions and employer's proportionate share of system contributions	$ 403,353	$ 538,237
Total (prior to post-MD contributions)	$ 2,497,362	$ 807,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,689,693

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 253,957
2nd Fiscal Year	(111,166)
3rd Fiscal Year	1,058,809
4th Fiscal Year	423,231
5th Fiscal Year	64,863
Thereafter	0
Total	$ 1,689,693

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00065686%
Employer's proportionate share at MD		0.00065331%
Employer's proportionate share of system NPL/(A) at prior MD	$	100,578
Employer's proportionate share of system NPL/(A) at MD	**$**	**122,369**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	202,131
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	55,617
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	21,380
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,236
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,793
Employer's Total Pension Expense/(Income)	**$**	**39,409**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,984	$ 485
Changes of assumptions	$ 10,871	$ 81
Net difference between projected and actual earnings on investments	$ 2,199	$ 0
Changes in proportionate share	$ 54,365	$ 17,523
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,462	$ 5,346
Total (prior to post-MD contributions)	$ 101,881	$ 23,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 78,446

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)
1st Fiscal Year	$ 21,026
2nd Fiscal Year	22,234
3rd Fiscal Year	26,808
4th Fiscal Year	7,474
5th Fiscal Year	904
Thereafter	0
Total	$ 78,446

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08019887%
Employer's proportionate share at MD	0.03626949%
Employer's proportionate share of system NPL/(A) at prior MD	$ 12,280,056
Employer's proportionate share of system NPL/(A) at MD	**$ 6,793,524**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,221,623
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,087,675

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,186,963
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (4,714,169)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 5,595,869
Employer's Total Pension Expense/(Income)	**$ 2,068,663**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 332,224	$ 26,937
Changes of assumptions	$ 603,497	$ 4,500
Net difference between projected and actual earnings on investments	$ 122,107	$ 0
Changes in proportionate share	$ 0	$ 15,546,317
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,532,709	$ 22,442
Total (prior to post-MD contributions)	$ 20,590,537	$ 15,600,196
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,990,341

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)
1st Fiscal Year	$ 1,260,616
2nd Fiscal Year	1,312,866
3rd Fiscal Year	2,382,457
4th Fiscal Year	499,797
5th Fiscal Year	(465,394)
Thereafter	0
Total	$ 4,990,341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00270739%
Employer's proportionate share at MD		0.00270082%
Employer's proportionate share of system NPL/(A) at prior MD	$	414,556
Employer's proportionate share of system NPL/(A) at MD	**$**	**505,882**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	835,622
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	229,925

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	88,388
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,958
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	24,059
Employer's Total Pension Expense/(Income)	**$**	**125,405**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,739	$ 2,006
Changes of assumptions	$ 44,940	$ 335
Net difference between projected and actual earnings on investments	$ 9,093	$ 0
Changes in proportionate share	$ 131,728	$ 83,294
Differences between employer contributions and employer's proportionate share of system contributions	$ 80,423	$ 28,568
Total (prior to post-MD contributions)	$ 290,923	$ 114,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 176,720

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)
1st Fiscal Year	$ 43,486
2nd Fiscal Year	16,720
3rd Fiscal Year	82,102
4th Fiscal Year	33,178
5th Fiscal Year	1,233
Thereafter	0
Total	$ 176,720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.39763541%
Employer's proportionate share at MD	0.39329147%
Employer's proportionate share of system NPL/(A) at prior MD	$ 60,885,959
Employer's proportionate share of system NPL/(A) at MD	**$ 73,666,191**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 121,682,677
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 33,481,481

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 12,870,941
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,119,208)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 104,866
Employer's Total Pension Expense/(Income)	**$ 10,856,599**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,602,502	$ 292,093
Changes of assumptions	$ 6,544,069	$ 48,793
Net difference between projected and actual earnings on investments	$ 1,324,083	$ 0
Changes in proportionate share	$ 24,766	$ 4,933,865
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,666,581	$ 3,356,562
Total (prior to post-MD contributions)	$ 14,162,001	$ 8,631,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,530,688

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (370,905)
2nd Fiscal Year	(3,263,537)
3rd Fiscal Year	6,614,938
4th Fiscal Year	2,281,055
5th Fiscal Year	269,136
Thereafter	0
Total	$ 5,530,688

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.42510282%
Employer's proportionate share at MD	0.41355300%
Employer's proportionate share of system NPL/(A) at prior MD	$ 65,091,771
Employer's proportionate share of system NPL/(A) at MD	**$ 77,461,314**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 127,951,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 35,206,374

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 13,534,024
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,614,314)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 281,834
Employer's Total Pension Expense/(Income)	**$ 12,201,544**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,788,095	$ 307,141
Changes of assumptions	$ 6,881,205	$ 51,307
Net difference between projected and actual earnings on investments	$ 1,392,297	$ 0
Changes in proportionate share	$ 589,477	$ 3,483,218
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,038,967	$ 3,821,316
Total (prior to post-MD contributions)	$ 16,690,041	$ 7,662,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,027,059

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 511,918
2nd Fiscal Year	(2,213,966)
3rd Fiscal Year	7,823,917
4th Fiscal Year	2,643,559
5th Fiscal Year	261,631
Thereafter	0
Total	$ 9,027,059

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.18249649%
Employer's proportionate share at MD	0.18059107%
Employer's proportionate share of system NPL/(A) at prior MD	$ 27,943,874
Employer's proportionate share of system NPL/(A) at MD	**$ 33,825,946**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 55,874,095
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 15,373,983

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,910,062
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,182,236)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 211,918
Employer's Total Pension Expense/(Income)	**$ 4,939,744**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,654,192	$ 134,123
Changes of assumptions	$ 3,004,897	$ 22,405
Net difference between projected and actual earnings on investments	$ 607,991	$ 0
Changes in proportionate share	$ 220,248	$ 2,262,210
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,492,900	$ 1,517,686
Total (prior to post-MD contributions)	$ 6,980,228	$ 3,936,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,043,804

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 89,193
2nd Fiscal Year	(1,222,292)
3rd Fiscal Year	3,049,798
4th Fiscal Year	989,955
5th Fiscal Year	137,151
Thereafter	0
Total	$ 3,043,804

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02238445%
Employer's proportionate share at MD	0.00767090%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,427,508
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,436,812**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,373,343
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	653,035

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	251,040
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,375,227)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,111,895
Employer's Total Pension Expense/(Income)	**$**	**987,708**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 70,265	$ 5,697
Changes of assumptions	$ 127,638	$ 952
Net difference between projected and actual earnings on investments	$ 25,825	$ 0
Changes in proportionate share	$ 181,758	$ 5,069,627
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,191,591	$ 0
Total (prior to post-MD contributions)	$ 7,597,077	$ 5,076,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,520,801

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)
1st Fiscal Year	$ 773,857
2nd Fiscal Year	774,723
3rd Fiscal Year	888,100
4th Fiscal Year	216,846
5th Fiscal Year	(132,725)
Thereafter	0
Total	$ 2,520,801

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01015000%
Employer's proportionate share at MD	0.00929747%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,554,169
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,741,480**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,876,597
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	791,507

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	304,271
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(76,674)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	45,085
Employer's Total Pension Expense/(Income)	**$**	**272,682**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 85,164	$ 6,905
Changes of assumptions	$ 154,703	$ 1,153
Net difference between projected and actual earnings on investments	$ 31,302	$ 0
Changes in proportionate share	$ 21,610	$ 335,303
Differences between employer contributions and employer's proportionate share of system contributions	$ 165,764	$ 90,062
Total (prior to post-MD contributions)	$ 458,543	$ 433,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,120

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,415)
2nd Fiscal Year	(103,048)
3rd Fiscal Year	115,966
4th Fiscal Year	21,811
5th Fiscal Year	(2,196)
Thereafter	0
Total	$ 25,120

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01742915%
Employer's proportionate share at MD		0.01732919%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,668,753
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,245,876**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,361,576
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,475,259
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	567,119
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,386)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	119,176
Employer's Total Pension Expense/(Income)	**$**	**678,909**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 158,733	$ 12,870
Changes of assumptions	$ 288,344	$ 2,150
Net difference between projected and actual earnings on investments	$ 58,342	$ 0
Changes in proportionate share	$ 279,635	$ 204,093
Differences between employer contributions and employer's proportionate share of system contributions	$ 466,010	$ 162,059
Total (prior to post-MD contributions)	$ 1,251,064	$ 381,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 869,892

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)
1st Fiscal Year	$ 166,691
2nd Fiscal Year	49,611
3rd Fiscal Year	447,579
4th Fiscal Year	180,810
5th Fiscal Year	25,201
Thereafter	0
Total	$ 869,892

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00119983%
Employer's proportionate share at MD		0.00135370%
Employer's proportionate share of system NPL/(A) at prior MD	$	183,718
Employer's proportionate share of system NPL/(A) at MD	**$**	**253,557**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	418,829
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	115,242

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	44,301
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,338)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,804
Employer's Total Pension Expense/(Income)	**$**	**41,767**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,400	$ 1,005
Changes of assumptions	$ 22,525	$ 168
Net difference between projected and actual earnings on investments	$ 4,557	$ 0
Changes in proportionate share	$ 26,227	$ 7,415
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,774	$ 9,283
Total (prior to post-MD contributions)	$ 80,483	$ 17,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 62,612

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)
1st Fiscal Year	$ 9,377
2nd Fiscal Year	1,513
3rd Fiscal Year	33,582
4th Fiscal Year	15,149
5th Fiscal Year	2,990
Thereafter	0
Total	$ 62,612

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00075254%
Employer's proportionate share at MD		0.00073148%
Employer's proportionate share of system NPL/(A) at prior MD	$	115,229
Employer's proportionate share of system NPL/(A) at MD	**$**	**137,011**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	226,317
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	62,272
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	23,939
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(13,203)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,426
Employer's Total Pension Expense/(Income)	**$**	**15,162**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,700	$ 543
Changes of assumptions	$ 12,171	$ 91
Net difference between projected and actual earnings on investments	$ 2,463	$ 0
Changes in proportionate share	$ 2,762	$ 29,951
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,016	$ 3,168
Total (prior to post-MD contributions)	$ 42,112	$ 33,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,359

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)
1st Fiscal Year	$ (6,865)
2nd Fiscal Year	(8,585)
3rd Fiscal Year	14,747
4th Fiscal Year	7,667
5th Fiscal Year	1,396
Thereafter	0
Total	$ 8,359

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05195295%
Employer's proportionate share at MD	0.05197906%

Employer's proportionate share of system NPL/(A) at prior MD	$ 7,955,039
Employer's proportionate share of system NPL/(A) at MD	**$ 9,736,035**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 16,082,096
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,425,054

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,701,078
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (222,270)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 70,101
Employer's Total Pension Expense/(Income)	**$ 1,548,909**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 476,122	$ 38,604
Changes of assumptions	$ 864,892	$ 6,449
Net difference between projected and actual earnings on investments	$ 174,996	$ 0
Changes in proportionate share	$ 11,080	$ 457,258
Differences between employer contributions and employer's proportionate share of system contributions	$ 420,830	$ 444,200
Total (prior to post-MD contributions)	$ 1,947,920	$ 946,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,001,409

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)
1st Fiscal Year	$ 60,091
2nd Fiscal Year	(359,680)
3rd Fiscal Year	927,748
4th Fiscal Year	332,957
5th Fiscal Year	40,293
Thereafter	0
Total	$ 1,001,409

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.96785523%
Employer's proportionate share at MD	0.91766886%
Employer's proportionate share of system NPL/(A) at prior MD	$ 148,198,054
Employer's proportionate share of system NPL/(A) at MD	**$ 171,885,674**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 283,922,769
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 78,122,498

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 30,031,827
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (5,055,610)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,849,353)
Employer's Total Pension Expense/(Income)	**$ 23,126,864**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,405,734	$ 681,542
Changes of assumptions	$ 15,269,307	$ 113,849
Net difference between projected and actual earnings on investments	$ 3,089,490	$ 0
Changes in proportionate share	$ 0	$ 13,597,135
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,582,960	$ 10,514,986
Total (prior to post-MD contributions)	$ 31,347,491	$ 24,907,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,439,979

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)
1st Fiscal Year	$ (2,189,428)
2nd Fiscal Year	(9,367,049)
3rd Fiscal Year	13,783,954
4th Fiscal Year	4,045,234
5th Fiscal Year	167,267
Thereafter	0
Total	$ 6,439,979

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.22201616%
Employer's proportionate share at MD	0.04969679%
Employer's proportionate share of system NPL/(A) at prior MD	$ 33,995,129
Employer's proportionate share of system NPL/(A) at MD	**$ 9,308,550**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,375,971
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,230,761

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,626,388
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (14,979,201)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 17,206,449
Employer's Total Pension Expense/(Income)	**$ 3,853,636**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 455,216	$ 36,909
Changes of assumptions	$ 826,917	$ 6,166
Net difference between projected and actual earnings on investments	$ 167,313	$ 0
Changes in proportionate share	$ 592,299	$ 55,178,211
Differences between employer contributions and employer's proportionate share of system contributions	$ 63,276,023	$ 1,122,110
Total (prior to post-MD contributions)	$ 65,317,768	$ 56,343,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,974,372

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)
1st Fiscal Year	$ 3,466,773
2nd Fiscal Year	3,250,543
3rd Fiscal Year	4,503,604
4th Fiscal Year	(316,238)
5th Fiscal Year	(1,930,310)
Thereafter	0
Total	$ 8,974,372

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05373647%
Employer's proportionate share at MD	0.05023497%

Employer's proportionate share of system NPL/(A) at prior MD	$ 8,228,132
Employer's proportionate share of system NPL/(A) at MD	**$ 9,409,355**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,542,482
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,276,577

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,644,000
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (239,349)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (435,314)
Employer's Total Pension Expense/(Income)	**$ 969,337**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 460,146	$ 37,309
Changes of assumptions	$ 835,871	$ 6,232
Net difference between projected and actual earnings on investments	$ 169,125	$ 0
Changes in proportionate share	$ 68,535	$ 856,132
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,112,341
Total (prior to post-MD contributions)	$ 1,533,677	$ 2,012,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (478,337)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (320,862)
2nd Fiscal Year	(727,908)
3rd Fiscal Year	535,883
4th Fiscal Year	65,809
5th Fiscal Year	(31,259)
Thereafter	0
Total	$ (478,337)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01554734%
Employer's proportionate share at MD		0.01603604%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,380,610
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,003,660**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,961,481
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,365,172
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	524,799
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(44,644)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	31,324
Employer's Total Pension Expense/(Income)	**$**	**511,479**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 146,888	$ 11,910
Changes of assumptions	$ 266,827	$ 1,989
Net difference between projected and actual earnings on investments	$ 53,988	$ 0
Changes in proportionate share	$ 83,281	$ 146,503
Differences between employer contributions and employer's proportionate share of system contributions	$ 147,694	$ 137,402
Total (prior to post-MD contributions)	$ 698,678	$ 297,804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 400,874

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 53,215
2nd Fiscal Year	(79,795)
3rd Fiscal Year	296,588
4th Fiscal Year	110,825
5th Fiscal Year	20,042
Thereafter	0
Total	$ 400,874

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06611689%
Employer's proportionate share at MD	0.06154012%
Employer's proportionate share of system NPL/(A) at prior MD	$ 10,123,822
Employer's proportionate share of system NPL/(A) at MD	**$ 11,526,887**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 19,040,246
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,239,001

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,013,975
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (468,907)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (125,919)
Employer's Total Pension Expense/(Income)	**$ 1,419,149**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 563,700	$ 45,705
Changes of assumptions	$ 1,023,980	$ 7,635
Net difference between projected and actual earnings on investments	$ 207,185	$ 0
Changes in proportionate share	$ 61,472	$ 1,353,389
Differences between employer contributions and employer's proportionate share of system contributions	$ 264,317	$ 693,977
Total (prior to post-MD contributions)	$ 2,120,654	$ 2,100,706
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,948

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)
1st Fiscal Year	$ (221,062)
2nd Fiscal Year	(692,005)
3rd Fiscal Year	782,644
4th Fiscal Year	155,000
5th Fiscal Year	(4,628)
Thereafter	0
Total	$ 19,948

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04136532%
Employer's proportionate share at MD	0.00144784%

Employer's proportionate share of system NPL/(A) at prior MD	$	6,333,860
Employer's proportionate share of system NPL/(A) at MD	**$**	**271,190**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	447,955
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	123,257

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	47,382
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,683,770)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,089,966
Employer's Total Pension Expense/(Income)	**$**	**453,578**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,262	$ 1,075
Changes of assumptions	$ 24,091	$ 180
Net difference between projected and actual earnings on investments	$ 4,874	$ 0
Changes in proportionate share	$ 860,370	$ 13,540,482
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,463,155	$ 688,343
Total (prior to post-MD contributions)	$ 17,365,752	$ 14,230,080
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,135,672

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 941,542
2nd Fiscal Year	814,261
3rd Fiscal Year	1,423,451
4th Fiscal Year	390,387
5th Fiscal Year	(433,969)
Thereafter	0
Total	$ 3,135,672

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.11863891%
Employer's proportionate share at MD	0.06291972%
Employer's proportionate share of system NPL/(A) at prior MD	$ 18,165,997
Employer's proportionate share of system NPL/(A) at MD	**$ 11,785,295**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 19,467,089
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,356,448

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,059,124
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (9,827,114)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 13,680,663
Employer's Total Pension Expense/(Income)	**$ 5,912,673**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 576,337	$ 46,730
Changes of assumptions	$ 1,046,936	$ 7,806
Net difference between projected and actual earnings on investments	$ 211,830	$ 0
Changes in proportionate share	$ 0	$ 31,646,882
Differences between employer contributions and employer's proportionate share of system contributions	$ 46,893,615	$ 0
Total (prior to post-MD contributions)	$ 48,728,718	$ 31,701,418
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,027,300

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,474,429
2nd Fiscal Year	4,631,026
3rd Fiscal Year	6,139,645
4th Fiscal Year	2,213,166
5th Fiscal Year	(430,966)
Thereafter	0
Total	$ 17,027,300

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02077755%
Employer's proportionate share at MD	0.02267819%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,181,460
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,247,781**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,016,534
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,930,628

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	742,171
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(82,944)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,281
Employer's Total Pension Expense/(Income)	**$**	**665,508**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 207,729	$ 16,843
Changes of assumptions	$ 377,348	$ 2,814
Net difference between projected and actual earnings on investments	$ 76,350	$ 0
Changes in proportionate share	$ 243,110	$ 286,429
Differences between employer contributions and employer's proportionate share of system contributions	$ 176,709	$ 171,043
Total (prior to post-MD contributions)	$ 1,081,246	$ 477,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 604,117

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,604)
2nd Fiscal Year	(109,280)
3rd Fiscal Year	472,037
4th Fiscal Year	204,503
5th Fiscal Year	42,462
Thereafter	0
Total	$ 604,117

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02068094%
Employer's proportionate share at MD	0.02267743%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,166,667
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,247,638**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,016,299
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,930,563

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	742,146
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	19,711
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,204)
Employer's Total Pension Expense/(Income)	**$**	**756,653**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 207,722	$ 16,842
Changes of assumptions	$ 377,335	$ 2,813
Net difference between projected and actual earnings on investments	$ 76,347	$ 0
Changes in proportionate share	$ 295,617	$ 30,147
Differences between employer contributions and employer's proportionate share of system contributions	$ 97,126	$ 179,930
Total (prior to post-MD contributions)	$ 1,054,147	$ 229,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 824,415

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)
1st Fiscal Year	$ 163,223
2nd Fiscal Year	(52,534)
3rd Fiscal Year	476,230
4th Fiscal Year	200,685
5th Fiscal Year	36,812
Thereafter	0
Total	$ 824,415

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05340423%
Employer's proportionate share at MD	0.04096645%

Employer's proportionate share of system NPL/(A) at prior MD	$ 8,177,259
Employer's proportionate share of system NPL/(A) at MD	**$ 7,673,297**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 12,674,842
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,487,534

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,340,677
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,633,118)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 2,862,363
Employer's Total Pension Expense/(Income)	**$ 2,569,922**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 375,248	$ 30,425
Changes of assumptions	$ 681,650	$ 5,082
Net difference between projected and actual earnings on investments	$ 137,921	$ 0
Changes in proportionate share	$ 519,117	$ 2,538,185
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,389,635	$ 452,375
Total (prior to post-MD contributions)	$ 3,103,571	$ 3,026,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 77,504

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)
1st Fiscal Year	$ 128,277
2nd Fiscal Year	(548,689)
3rd Fiscal Year	531,221
4th Fiscal Year	47,703
5th Fiscal Year	(81,010)
Thereafter	0
Total	$ 77,504

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02860710%
Employer's proportionate share at MD		0.02873329%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,380,321
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,381,942**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,889,955
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,446,107
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	940,332
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	82,134
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(63,395)
Employer's Total Pension Expense/(Income)	**$**	**959,071**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 263,193	$ 21,340
Changes of assumptions	$ 478,100	$ 3,565
Net difference between projected and actual earnings on investments	$ 96,736	$ 0
Changes in proportionate share	$ 168,676	$ 260,946
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,779	$ 330,149
Total (prior to post-MD contributions)	$ 1,015,484	$ 616,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 399,484

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)
1st Fiscal Year	$ 85,956
2nd Fiscal Year	(255,359)
3rd Fiscal Year	428,810
4th Fiscal Year	130,791
5th Fiscal Year	9,287
Thereafter	0
Total	$ 399,484

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01374485%
Employer's proportionate share at MD		0.00861933%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,104,612
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,614,460**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,666,783
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	733,776
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	282,078
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,006,037)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,321,517
Employer's Total Pension Expense/(Income)	**$**	**597,558**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 78,952	$ 6,401
Changes of assumptions	$ 143,419	$ 1,069
Net difference between projected and actual earnings on investments	$ 29,018	$ 0
Changes in proportionate share	$ 0	$ 3,190,567
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,535,784	$ 0
Total (prior to post-MD contributions)	$ 4,787,173	$ 3,198,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,589,136

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 348,023
2nd Fiscal Year	368,144
3rd Fiscal Year	660,482
4th Fiscal Year	257,655
5th Fiscal Year	(45,168)
Thereafter	0
Total	$ 1,589,136

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02529251%
Employer's proportionate share at MD	0.02559892%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,872,791
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,794,853**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,920,195
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,179,274

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	837,756
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	149,740
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	38,862
Employer's Total Pension Expense/(Income)	**$**	**1,026,358**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 234,483	$ 19,012
Changes of assumptions	$ 425,946	$ 3,176
Net difference between projected and actual earnings on investments	$ 86,183	$ 0
Changes in proportionate share	$ 368,141	$ 178,038
Differences between employer contributions and employer's proportionate share of system contributions	$ 214,297	$ 225,253
Total (prior to post-MD contributions)	$ 1,329,050	$ 425,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 903,571

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 269,923
2nd Fiscal Year	(39,240)
3rd Fiscal Year	481,761
4th Fiscal Year	163,033
5th Fiscal Year	28,095
Thereafter	0
Total	$ 903,571

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01740170%
Employer's proportionate share at MD	0.01933308%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,664,549
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,621,219**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,981,571
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,645,853

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	632,699
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(57,467)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	64,489
Employer's Total Pension Expense/(Income)	**$**	**639,721**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 177,089	$ 14,358
Changes of assumptions	$ 321,688	$ 2,399
Net difference between projected and actual earnings on investments	$ 65,088	$ 0
Changes in proportionate share	$ 242,577	$ 297,732
Differences between employer contributions and employer's proportionate share of system contributions	$ 259,402	$ 71,548
Total (prior to post-MD contributions)	$ 1,065,844	$ 386,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 679,807

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 73,049
2nd Fiscal Year	(62,627)
3rd Fiscal Year	419,624
4th Fiscal Year	200,956
5th Fiscal Year	48,805
Thereafter	0
Total	$ 679,807

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07096546%
Employer's proportionate share at MD	0.06381782%

Employer's proportionate share of system NPL/(A) at prior MD	$ 10,866,236
Employer's proportionate share of system NPL/(A) at MD	**$ 11,953,516**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 19,744,957
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,432,905

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,088,516
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (145,353)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (510,750)
Employer's Total Pension Expense/(Income)	**$ 1,432,413**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 584,563	$ 47,397
Changes of assumptions	$ 1,061,880	$ 7,917
Net difference between projected and actual earnings on investments	$ 214,854	$ 0
Changes in proportionate share	$ 1,187,443	$ 939,331
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,479,877
Total (prior to post-MD contributions)	$ 3,048,740	$ 2,474,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 574,218

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (60,281)
2nd Fiscal Year	(520,121)
3rd Fiscal Year	1,025,573
4th Fiscal Year	197,412
5th Fiscal Year	(68,366)
Thereafter	0
Total	$ 574,218

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06790750%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,398,001
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(999,079)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(921,691)
Employer's Total Pension Expense/(Income)	**$**	**(1,920,770)**

	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	$ 6,207,067	$ 11,467,179
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,344,665
Total (prior to post-MD contributions)	$ 6,207,067	$ 13,811,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,604,777)

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)
1st Fiscal Year	$ (1,208,653)
2nd Fiscal Year	(2,160,526)
3rd Fiscal Year	(1,866,646)
4th Fiscal Year	(1,613,362)
5th Fiscal Year	(755,590)
Thereafter	0
Total	$ (7,604,777)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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	$	920	$	0
Total (prior to post-MD contributions)	$	920	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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)	
1st Fiscal Year	$	330
2nd Fiscal Year		255
3rd Fiscal Year		223
4th Fiscal Year		112
5th Fiscal Year		0
Thereafter		0
Total	$	920

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04090592%
Employer's proportionate share at MD	0.04256772%

Employer's proportionate share of system NPL/(A) at prior MD	$ 6,263,517
Employer's proportionate share of system NPL/(A) at MD	**$ 7,973,226**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 13,170,268
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,623,853

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,393,080
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (237,872)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (14,698)
Employer's Total Pension Expense/(Income)	**$ 1,140,510**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 389,915	$ 31,615
Changes of assumptions	$ 708,294	$ 5,281
Net difference between projected and actual earnings on investments	$ 143,312	$ 0
Changes in proportionate share	$ 203,395	$ 464,421
Differences between employer contributions and employer's proportionate share of system contributions	$ 179,474	$ 347,107
Total (prior to post-MD contributions)	$ 1,624,390	$ 848,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 775,966

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,561
2nd Fiscal Year	(319,208)
3rd Fiscal Year	752,199
4th Fiscal Year	291,198
5th Fiscal Year	46,217
Thereafter	0
Total	$ 775,966

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07839849%
Employer's proportionate share at MD	0.05874997%

Employer's proportionate share of system NPL/(A) at prior MD	$ 12,004,382
Employer's proportionate share of system NPL/(A) at MD	**$ 11,004,272**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 18,176,986
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,001,471

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,922,664
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (291,345)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (735,131)
Employer's Total Pension Expense/(Income)	**$ 896,188**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 538,143	$ 43,633
Changes of assumptions	$ 977,554	$ 7,289
Net difference between projected and actual earnings on investments	$ 197,792	$ 0
Changes in proportionate share	$ 1,179,717	$ 2,818,425
Differences between employer contributions and employer's proportionate share of system contributions	$ 200,046	$ 2,070,886
Total (prior to post-MD contributions)	$ 3,093,252	$ 4,940,233
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,846,981)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (368,965)
2nd Fiscal Year	(1,228,772)
3rd Fiscal Year	196,739
4th Fiscal Year	(268,478)
5th Fiscal Year	(177,505)
Thereafter	0
Total	$ (1,846,981)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03445149%
Employer's proportionate share at MD		0.03138697%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,275,214
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,878,995**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,710,993
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,672,019
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,027,177
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(452,791)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	420,798
Employer's Total Pension Expense/(Income)	**$**	**995,184**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 287,501	$ 23,311
Changes of assumptions	$ 522,255	$ 3,894
Net difference between projected and actual earnings on investments	$ 105,670	$ 0
Changes in proportionate share	$ 125,743	$ 931,010
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,250,152	$ 312,023
Total (prior to post-MD contributions)	$ 2,291,321	$ 1,270,238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,021,083

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)
1st Fiscal Year	$ 205,840
2nd Fiscal Year	40,272
3rd Fiscal Year	645,682
4th Fiscal Year	137,436
5th Fiscal Year	(8,147)
Thereafter	0
Total	$ 1,021,083

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03003241%
Employer's proportionate share at MD	0.02906675%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,598,565
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,444,402**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,993,126
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,474,495

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	951,245
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	174,808
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(338,298)
Employer's Total Pension Expense/(Income)	**$**	**787,755**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 266,248	$ 21,588
Changes of assumptions	$ 483,648	$ 3,606
Net difference between projected and actual earnings on investments	$ 97,858	$ 0
Changes in proportionate share	$ 449,517	$ 160,322
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 852,927
Total (prior to post-MD contributions)	$ 1,297,271	$ 1,038,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 258,828

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 65,399
2nd Fiscal Year	(255,649)
3rd Fiscal Year	386,813
4th Fiscal Year	71,477
5th Fiscal Year	(9,210)
Thereafter	0
Total	$ 258,828

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.14106588%
Employer's proportionate share at MD	0.12388439%

Employer's proportionate share of system NPL/(A) at prior MD	$ 21,600,017
Employer's proportionate share of system NPL/(A) at MD	**$ 23,204,396**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 38,329,293
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,546,460

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,054,267
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (218,853)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (728,737)
Employer's Total Pension Expense/(Income)	**$ 3,106,677**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,134,766	$ 92,007
Changes of assumptions	$ 2,061,341	$ 15,369
Net difference between projected and actual earnings on investments	$ 417,078	$ 0
Changes in proportionate share	$ 1,303,957	$ 2,136,541
Differences between employer contributions and employer's proportionate share of system contributions	$ 60,557	$ 2,310,726
Total (prior to post-MD contributions)	$ 4,977,699	$ 4,554,643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 423,056

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)
1st Fiscal Year	$ (225,686)
2nd Fiscal Year	(1,217,569)
3rd Fiscal Year	1,773,678
4th Fiscal Year	244,648
5th Fiscal Year	(152,016)
Thereafter	0
Total	$ 423,056

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00077857%
Employer's proportionate share at MD		0.00066885%
Employer's proportionate share of system NPL/(A) at prior MD	$	119,215
Employer's proportionate share of system NPL/(A) at MD	**$**	**125,280**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	206,939
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	56,940
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	21,889
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,454)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,500)
Employer's Total Pension Expense/(Income)	**$**	**10,935**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,127	$ 497
Changes of assumptions	$ 11,129	$ 83
Net difference between projected and actual earnings on investments	$ 2,252	$ 0
Changes in proportionate share	$ 57,587	$ 44,788
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,337	$ 9,237
Total (prior to post-MD contributions)	$ 79,432	$ 54,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,827

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,961)
2nd Fiscal Year	6,624
3rd Fiscal Year	19,804
4th Fiscal Year	3,241
5th Fiscal Year	(881)
Thereafter	0
Total	$ 24,827

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	527
Employer's Total Pension Expense/(Income)	**$**	**527**

	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	$	1,593	$	0
Total (prior to post-MD contributions)	$	1,593	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,593

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 527
2nd Fiscal Year	391
3rd Fiscal Year	335
4th Fiscal Year	263
5th Fiscal Year	77
Thereafter	0
Total	$ 1,593

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08264740%
Employer's proportionate share at MD	0.08330047%

Employer's proportionate share of system NPL/(A) at prior MD	$ 12,654,975
Employer's proportionate share of system NPL/(A) at MD	**$ 15,602,750**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 25,772,804
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,091,491

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,726,109
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,937
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 62,645
Employer's Total Pension Expense/(Income)	**$ 2,790,691**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 763,022	$ 61,866
Changes of assumptions	$ 1,386,056	$ 10,335
Net difference between projected and actual earnings on investments	$ 280,445	$ 0
Changes in proportionate share	$ 515,094	$ 288,637
Differences between employer contributions and employer's proportionate share of system contributions	$ 635,197	$ 689,788
Total (prior to post-MD contributions)	$ 3,579,814	$ 1,050,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,529,188

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 373,986
2nd Fiscal Year	(280,771)
3rd Fiscal Year	1,720,175
4th Fiscal Year	640,020
5th Fiscal Year	75,778
Thereafter	0
Total	$ 2,529,188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00711230%
Employer's proportionate share at MD		0.00764130%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,089,036
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,431,268**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,364,185
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	650,515
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	250,071
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	87,739
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	22,424
Employer's Total Pension Expense/(Income)	**$**	**360,234**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 69,993	$ 5,675
Changes of assumptions	$ 127,145	$ 948
Net difference between projected and actual earnings on investments	$ 25,726	$ 0
Changes in proportionate share	$ 87,954	$ 948
Differences between employer contributions and employer's proportionate share of system contributions	$ 127,434	$ 73,796
Total (prior to post-MD contributions)	$ 438,252	$ 81,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 356,885

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 86,885
2nd Fiscal Year	10,743
3rd Fiscal Year	175,084
4th Fiscal Year	70,285
5th Fiscal Year	13,888
Thereafter	0
Total	$ 356,885

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01866680%
Employer's proportionate share at MD		0.01978893%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,858,262
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,706,602**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,122,609
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,684,661
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	647,617
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(25,728)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	41,050
Employer's Total Pension Expense/(Income)	**$**	**662,939**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 181,264	$ 14,697
Changes of assumptions	$ 329,273	$ 2,455
Net difference between projected and actual earnings on investments	$ 66,623	$ 0
Changes in proportionate share	$ 310,092	$ 161,278
Differences between employer contributions and employer's proportionate share of system contributions	$ 165,889	$ 148,468
Total (prior to post-MD contributions)	$ 1,053,141	$ 326,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 726,243

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)
1st Fiscal Year	$ 126,788
2nd Fiscal Year	(50,295)
3rd Fiscal Year	436,967
4th Fiscal Year	185,949
5th Fiscal Year	26,834
Thereafter	0
Total	$ 726,243

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00971306%
Employer's proportionate share at MD		0.01105450%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,487,264
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,070,584**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,420,214
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	941,086
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	361,772
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,287)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	25,793
Employer's Total Pension Expense/(Income)	**$**	**384,278**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 101,258	$ 8,210
Changes of assumptions	$ 183,938	$ 1,371
Net difference between projected and actual earnings on investments	$ 37,217	$ 0
Changes in proportionate share	$ 164,184	$ 76,055
Differences between employer contributions and employer's proportionate share of system contributions	$ 186,259	$ 105,240
Total (prior to post-MD contributions)	$ 672,856	$ 190,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 481,980

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)
1st Fiscal Year	$ 77,776
2nd Fiscal Year	(7,287)
3rd Fiscal Year	254,669
4th Fiscal Year	124,813
5th Fiscal Year	32,009
Thereafter	0
Total	$ 481,980

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00134474%
Employer's proportionate share at MD		0.00141335%
Employer's proportionate share of system NPL/(A) at prior MD	$	205,907
Employer's proportionate share of system NPL/(A) at MD	**$**	**264,730**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	437,284
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	120,321

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	46,254
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,751)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,411)
Employer's Total Pension Expense/(Income)	**$**	**41,092**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,946	$ 1,050
Changes of assumptions	$ 23,517	$ 175
Net difference between projected and actual earnings on investments	$ 4,758	$ 0
Changes in proportionate share	$ 20,731	$ 12,629
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,953	$ 11,962
Total (prior to post-MD contributions)	$ 66,905	$ 25,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 41,089

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,828
2nd Fiscal Year	(6,777)
3rd Fiscal Year	29,942
4th Fiscal Year	12,529
5th Fiscal Year	1,567
Thereafter	0
Total	$ 41,089

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03296378%
Employer's proportionate share at MD	0.02748434%

Employer's proportionate share of system NPL/(A) at prior MD	$	5,047,416
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,148,005**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,503,536
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,339,782

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	899,458
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(426,475)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(414,557)
Employer's Total Pension Expense/(Income)	**$**	**58,426**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 251,753	$ 20,412
Changes of assumptions	$ 457,318	$ 3,410
Net difference between projected and actual earnings on investments	$ 92,531	$ 0
Changes in proportionate share	$ 210,690	$ 1,135,156
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,066,468
Total (prior to post-MD contributions)	$ 1,012,292	$ 2,225,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,213,154)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (566,519)
2nd Fiscal Year	(644,748)
3rd Fiscal Year	156,799
4th Fiscal Year	(84,168)
5th Fiscal Year	(74,518)
Thereafter	0
Total	$ (1,213,154)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04251060%
Employer's proportionate share at MD		0.00813460%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,509,226
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,523,666**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,516,810
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	692,510
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	266,215
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,400,228)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,304,793
Employer's Total Pension Expense/(Income)	**$**	**170,780**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 74,512	$ 6,041
Changes of assumptions	$ 135,354	$ 1,009
Net difference between projected and actual earnings on investments	$ 27,387	$ 0
Changes in proportionate share	$ 0	$ 8,658,445
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,901,753	$ 280,097
Total (prior to post-MD contributions)	$ 9,139,006	$ 8,945,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 193,414

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 115,103
2nd Fiscal Year	169,134
3rd Fiscal Year	511,819
4th Fiscal Year	(217,813)
5th Fiscal Year	(384,831)
Thereafter	0
Total	$ 193,414

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	2.20457960%
Employer's proportionate share at MD	1.98568438%
Employer's proportionate share of system NPL/(A) at prior MD	$ 337,565,369
Employer's proportionate share of system NPL/(A) at MD	**$ 371,932,309**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 614,362,143
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 169,044,228

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 64,983,931
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (11,728,723)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (11,644,021)
Employer's Total Pension Expense/(Income)	**$ 41,611,187**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,188,625	$ 1,474,744
Changes of assumptions	$ 33,040,266	$ 246,350
Net difference between projected and actual earnings on investments	$ 6,685,147	$ 0
Changes in proportionate share	$ 5,831,169	$ 36,941,428
Differences between employer contributions and employer's proportionate share of system contributions	$ 343,698	$ 31,976,498
Total (prior to post-MD contributions)	$ 64,088,905	$ 70,639,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,550,115)

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)
1st Fiscal Year	$ (10,125,765)
2nd Fiscal Year	(25,076,217)
3rd Fiscal Year	25,649,286
4th Fiscal Year	4,538,780
5th Fiscal Year	(1,536,199)
Thereafter	0
Total	$ (6,550,115)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01794737%
Employer's proportionate share at MD		0.01954677%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,748,102
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,661,244**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,047,686
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,664,045
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	639,692
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(84,166)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	42,927
Employer's Total Pension Expense/(Income)	**$**	**598,453**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 179,046	$ 14,517
Changes of assumptions	$ 325,243	$ 2,425
Net difference between projected and actual earnings on investments	$ 65,808	$ 0
Changes in proportionate share	$ 275,090	$ 365,213
Differences between employer contributions and employer's proportionate share of system contributions	$ 211,805	$ 80,838
Total (prior to post-MD contributions)	$ 1,056,992	$ 462,993
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 593,999

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 34,240
2nd Fiscal Year	(112,457)
3rd Fiscal Year	426,008
4th Fiscal Year	208,375
5th Fiscal Year	37,833
Thereafter	0
Total	$ 593,999

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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	$	151	$	0
Total (prior to post-MD contributions)	$	151	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	151

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	116
2nd Fiscal Year		35
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	151

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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	$	204	$	0
Total (prior to post-MD contributions)	$	204	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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)	
1st Fiscal Year	$	155
2nd Fiscal Year		49
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	204

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04677093%
Employer's proportionate share at MD	0.04289044%

Employer's proportionate share of system NPL/(A) at prior MD	$	7,161,568
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,033,674**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,270,116
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,651,326

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,403,642
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(406,203)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(20,856)
Employer's Total Pension Expense/(Income)	**$**	**976,583**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 392,871	$ 31,854
Changes of assumptions	$ 713,664	$ 5,321
Net difference between projected and actual earnings on investments	$ 144,398	$ 0
Changes in proportionate share	$ 0	$ 1,107,615
Differences between employer contributions and employer's proportionate share of system contributions	$ 290,328	$ 465,924
Total (prior to post-MD contributions)	$ 1,541,261	$ 1,610,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (69,453)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (232,235)
2nd Fiscal Year	(514,770)
3rd Fiscal Year	566,237
4th Fiscal Year	120,300
5th Fiscal Year	(8,986)
Thereafter	0
Total	$ (69,453)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.38438060%
Employer's proportionate share at MD	0.37380512%
Employer's proportionate share of system NPL/(A) at prior MD	$ 58,856,382
Employer's proportionate share of system NPL/(A) at MD	**$ 70,016,264**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 115,653,684
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 31,822,579

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 12,233,226
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,081,281)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 247,861
Employer's Total Pension Expense/(Income)	**$ 11,399,806**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,424,009	$ 277,621
Changes of assumptions	$ 6,219,831	$ 46,375
Net difference between projected and actual earnings on investments	$ 1,258,479	$ 0
Changes in proportionate share	$ 141,705	$ 2,260,187
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,791,425	$ 3,235,346
Total (prior to post-MD contributions)	$ 13,835,449	$ 5,819,529
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,015,920

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)
1st Fiscal Year	$ 951,582
2nd Fiscal Year	(2,090,106)
3rd Fiscal Year	6,756,936
4th Fiscal Year	2,198,253
5th Fiscal Year	199,255
Thereafter	0
Total	$ 8,015,920

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07059524%
Employer's proportionate share at MD	0.05315776%

Employer's proportionate share of system NPL/(A) at prior MD	$ 10,809,548
Employer's proportionate share of system NPL/(A) at MD	**$ 9,956,813**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 16,446,781
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,525,398

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,739,652
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,023,083)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 3,086,309
Employer's Total Pension Expense/(Income)	**$ 2,802,878**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 486,919	$ 39,480
Changes of assumptions	$ 884,504	$ 6,595
Net difference between projected and actual earnings on investments	$ 178,965	$ 0
Changes in proportionate share	$ 377,923	$ 7,741,575
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,027,838	$ 53,822
Total (prior to post-MD contributions)	$ 12,956,149	$ 7,841,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,114,677

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,335,233
2nd Fiscal Year	1,027,613
3rd Fiscal Year	2,233,440
4th Fiscal Year	679,050
5th Fiscal Year	(160,660)
Thereafter	0
Total	$ 5,114,677

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	1.31866444%
Employer's proportionate share at MD	0.50963603%
Employer's proportionate share of system NPL/(A) at prior MD	$ 201,913,983
Employer's proportionate share of system NPL/(A) at MD	**$ 95,458,325**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 157,679,179
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 43,386,064
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 16,678,458
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (49,329,809)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 44,627,996
Employer's Total Pension Expense/(Income)	**$ 11,976,645**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,668,203	$ 378,501
Changes of assumptions	$ 8,479,953	$ 63,227
Net difference between projected and actual earnings on investments	$ 1,715,777	$ 0
Changes in proportionate share	$ 21,996,616	$ 210,812,408
Differences between employer contributions and employer's proportionate share of system contributions	$ 220,201,582	$ 28,107,073
Total (prior to post-MD contributions)	$ 257,062,131	$ 239,361,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,700,922

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)
1st Fiscal Year	$ 10,970,077
2nd Fiscal Year	1,862,947
3rd Fiscal Year	17,063,133
4th Fiscal Year	(2,865,736)
5th Fiscal Year	(9,329,499)
Thereafter	0
Total	$ 17,700,922

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05565250%
Employer's proportionate share at MD	0.00177846%

Employer's proportionate share of system NPL/(A) at prior MD	$	8,521,514
Employer's proportionate share of system NPL/(A) at MD	**$**	**333,118**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	550,248
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	151,403

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	58,202
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,201,195)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,805,856
Employer's Total Pension Expense/(Income)	**$**	**3,662,863**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,290	$ 1,321
Changes of assumptions	$ 29,592	$ 221
Net difference between projected and actual earnings on investments	$ 5,987	$ 0
Changes in proportionate share	$ 0	$ 16,184,716
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,751,379	$ 0
Total (prior to post-MD contributions)	$ 20,803,248	$ 16,186,258
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,616,990

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)
1st Fiscal Year	$ 1,711,340
2nd Fiscal Year	1,339,725
3rd Fiscal Year	1,687,690
4th Fiscal Year	341,749
5th Fiscal Year	(463,512)
Thereafter	0
Total	$ 4,616,990

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.45972007%
Employer's proportionate share at MD	0.41184287%
Employer's proportionate share of system NPL/(A) at prior MD	$ 70,392,366
Employer's proportionate share of system NPL/(A) at MD	**$ 77,140,995**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 127,422,399
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 35,060,788

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 13,478,058
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (5,182,016)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,803,017)
Employer's Total Pension Expense/(Income)	**$ 5,493,025**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,772,430	$ 305,871
Changes of assumptions	$ 6,852,750	$ 51,094
Net difference between projected and actual earnings on investments	$ 1,386,540	$ 0
Changes in proportionate share	$ 2,967,081	$ 11,486,346
Differences between employer contributions and employer's proportionate share of system contributions	$ 257,936	$ 12,660,723
Total (prior to post-MD contributions)	$ 15,236,737	$ 24,504,034
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,267,297)

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)
1st Fiscal Year	$ (4,999,996)
2nd Fiscal Year	(7,701,549)
3rd Fiscal Year	3,865,433
4th Fiscal Year	161,725
5th Fiscal Year	(592,911)
Thereafter	0
Total	$ (9,267,297)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06691439%
Employer's proportionate share at MD	0.06618315%

Employer's proportionate share of system NPL/(A) at prior MD	$ 10,245,936
Employer's proportionate share of system NPL/(A) at MD	**$ 12,396,558**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 20,476,780
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,634,269

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,165,924
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (428,348)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (41,288)
Employer's Total Pension Expense/(Income)	**$ 1,696,288**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 606,230	$ 49,153
Changes of assumptions	$ 1,101,237	$ 8,211
Net difference between projected and actual earnings on investments	$ 222,817	$ 0
Changes in proportionate share	$ 112,241	$ 989,038
Differences between employer contributions and employer's proportionate share of system contributions	$ 396,835	$ 620,651
Total (prior to post-MD contributions)	$ 2,439,360	$ 1,667,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 772,307

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (104,015)
2nd Fiscal Year	(549,327)
3rd Fiscal Year	1,047,697
4th Fiscal Year	329,797
5th Fiscal Year	48,154
Thereafter	0
Total	$ 772,307

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.76920752%
Employer's proportionate share at MD	0.74166917%
Employer's proportionate share of system NPL/(A) at prior MD	$ 117,781,104
Employer's proportionate share of system NPL/(A) at MD	**$ 138,919,724**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 229,469,227
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 63,139,386
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 24,272,024
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (5,449,531)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,411,832)
Employer's Total Pension Expense/(Income)	**$ 17,410,661**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,793,599	$ 550,829
Changes of assumptions	$ 12,340,807	$ 92,014
Net difference between projected and actual earnings on investments	$ 2,496,956	$ 0
Changes in proportionate share	$ 0	$ 13,147,315
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,233,551	$ 7,872,769
Total (prior to post-MD contributions)	$ 24,864,913	$ 21,662,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,201,986

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,930,408)
2nd Fiscal Year	(8,291,883)
3rd Fiscal Year	10,872,995
4th Fiscal Year	3,333,601
5th Fiscal Year	217,680
Thereafter	0
Total	$ 3,201,986

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04054905%
Employer's proportionate share at MD	0.03322327%

Employer's proportionate share of system NPL/(A) at prior MD	$	6,208,873
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,222,946**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,279,136
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,828,346

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,087,272
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(396,173)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(254,830)
Employer's Total Pension Expense/(Income)	**$**	**436,269**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 304,321	$ 24,675
Changes of assumptions	$ 552,810	$ 4,122
Net difference between projected and actual earnings on investments	$ 111,852	$ 0
Changes in proportionate share	$ 426,066	$ 1,398,750
Differences between employer contributions and employer's proportionate share of system contributions	$ 91,721	$ 746,770
Total (prior to post-MD contributions)	$ 1,486,770	$ 2,174,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (687,547)

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)
1st Fiscal Year	$ (434,582)
2nd Fiscal Year	(540,471)
3rd Fiscal Year	371,059
4th Fiscal Year	(11,223)
5th Fiscal Year	(72,330)
Thereafter	0
Total	$ (687,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06332636%
Employer's proportionate share at MD	0.02402000%

Employer's proportionate share of system NPL/(A) at prior MD	$ 9,696,536
Employer's proportionate share of system NPL/(A) at MD	**$ 4,499,111**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 7,431,684
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,044,858

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 786,084
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (5,611,009)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 7,742,086
Employer's Total Pension Expense/(Income)	**$ 2,917,161**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 220,020	$ 17,839
Changes of assumptions	$ 399,674	$ 2,980
Net difference between projected and actual earnings on investments	$ 80,867	$ 0
Changes in proportionate share	$ 294,664	$ 19,419,692
Differences between employer contributions and employer's proportionate share of system contributions	$ 26,645,654	$ 0
Total (prior to post-MD contributions)	$ 27,640,879	$ 19,440,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,200,368

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)
1st Fiscal Year	$ 2,144,011
2nd Fiscal Year	2,415,035
3rd Fiscal Year	3,014,644
4th Fiscal Year	950,870
5th Fiscal Year	(324,192)
Thereafter	0
Total	$ 8,200,368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.15913376%
Employer's proportionate share at MD	0.15080067%

Employer's proportionate share of system NPL/(A) at prior MD	$ 24,366,571
Employer's proportionate share of system NPL/(A) at MD	**$ 28,246,000**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 46,657,074
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,837,883

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,935,135
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (63,664)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,332,180)
Employer's Total Pension Expense/(Income)	**$ 3,539,291**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,381,316	$ 111,998
Changes of assumptions	$ 2,509,208	$ 18,709
Net difference between projected and actual earnings on investments	$ 507,696	$ 0
Changes in proportionate share	$ 983,374	$ 1,074,179
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,623,178
Total (prior to post-MD contributions)	$ 5,381,594	$ 4,828,064
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 553,530

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (345,424)
2nd Fiscal Year	(1,560,546)
3rd Fiscal Year	2,112,109
4th Fiscal Year	426,798
5th Fiscal Year	(79,407)
Thereafter	0
Total	$ 553,530

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02137120%
Employer's proportionate share at MD	0.01975851%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,272,360
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,700,904**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,113,197
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,682,071

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	646,621
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(46,161)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(31,585)
Employer's Total Pension Expense/(Income)	**$**	**568,875**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 180,986	$ 14,674
Changes of assumptions	$ 328,766	$ 2,451
Net difference between projected and actual earnings on investments	$ 66,520	$ 0
Changes in proportionate share	$ 88,034	$ 334,603
Differences between employer contributions and employer's proportionate share of system contributions	$ 58,481	$ 220,948
Total (prior to post-MD contributions)	$ 722,787	$ 572,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 150,111

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,920)
2nd Fiscal Year	(193,030)
3rd Fiscal Year	302,708
4th Fiscal Year	73,036
5th Fiscal Year	(9,683)
Thereafter	0
Total	$ 150,111

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01266538%
Employer's proportionate share at MD	0.01217483%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,939,324
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,280,429**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,766,840
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,036,461

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	398,436
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	165,782
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(185,805)
Employer's Total Pension Expense/(Income)	**$**	**378,413**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,520	$ 9,042
Changes of assumptions	$ 202,580	$ 1,510
Net difference between projected and actual earnings on investments	$ 40,989	$ 0
Changes in proportionate share	$ 446,791	$ 144,024
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 501,468
Total (prior to post-MD contributions)	$ 801,880	$ 656,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 145,836

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)
1st Fiscal Year	$ 45,937
2nd Fiscal Year	(119,966)
3rd Fiscal Year	185,561
4th Fiscal Year	46,446
5th Fiscal Year	(12,143)
Thereafter	0
Total	$ 145,836

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05191885%
Employer's proportionate share at MD	0.01598580%

Employer's proportionate share of system NPL/(A) at prior MD	$	7,949,818
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,994,250**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,945,937
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,360,895

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	523,155
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,445,749)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,316,520
Employer's Total Pension Expense/(Income)	**$**	**393,926**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 146,428	$ 11,872
Changes of assumptions	$ 265,991	$ 1,983
Net difference between projected and actual earnings on investments	$ 53,819	$ 0
Changes in proportionate share	$ 643,425	$ 6,864,376
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,005,900	$ 1,085,949
Total (prior to post-MD contributions)	$ 8,115,563	$ 7,964,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 151,383

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 282,560
2nd Fiscal Year	45,069
3rd Fiscal Year	515,030
4th Fiscal Year	(271,046)
5th Fiscal Year	(420,232)
Thereafter	0
Total	$ 151,383

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06815183%
Employer's proportionate share at MD	0.06039398%
Employer's proportionate share of system NPL/(A) at prior MD	$ 10,435,413
Employer's proportionate share of system NPL/(A) at MD	**$ 11,312,207**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 18,685,636
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,141,428

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,976,466
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (425,820)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 68,837
Employer's Total Pension Expense/(Income)	**$ 1,619,483**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 553,201	$ 44,854
Changes of assumptions	$ 1,004,910	$ 7,493
Net difference between projected and actual earnings on investments	$ 203,327	$ 0
Changes in proportionate share	$ 19,541	$ 1,595,923
Differences between employer contributions and employer's proportionate share of system contributions	$ 622,212	$ 603,044
Total (prior to post-MD contributions)	$ 2,403,191	$ 2,251,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 151,877

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)
1st Fiscal Year	$ (160,769)
2nd Fiscal Year	(640,022)
3rd Fiscal Year	817,948
4th Fiscal Year	155,936
5th Fiscal Year	(21,216)
Thereafter	0
Total	$ 151,877

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00890384%
Employer's proportionate share at MD	0.00438480%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,363,357
Employer's proportionate share of system NPL/(A) at MD	**$**	**821,303**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,356,638
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	373,284

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	143,498
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(364,450)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	482,904
Employer's Total Pension Expense/(Income)	**$**	**261,952**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,164	$ 3,257
Changes of assumptions	$ 72,960	$ 544
Net difference between projected and actual earnings on investments	$ 14,762	$ 0
Changes in proportionate share	$ 40,842	$ 1,579,564
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,868,271	$ 71,370
Total (prior to post-MD contributions)	$ 2,036,999	$ 1,654,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 382,264

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)
1st Fiscal Year	$ 109,152
2nd Fiscal Year	61,654
3rd Fiscal Year	217,533
4th Fiscal Year	45,498
5th Fiscal Year	(51,572)
Thereafter	0
Total	$ 382,264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03715807%
Employer's proportionate share at MD	0.02717299%

Employer's proportionate share of system NPL/(A) at prior MD	$ 5,689,646
Employer's proportionate share of system NPL/(A) at MD	**$ 5,089,687**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 8,407,205
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,313,277

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 889,269
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,352,419)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,786,859
Employer's Total Pension Expense/(Income)	**$ 1,323,709**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 248,901	$ 20,181
Changes of assumptions	$ 452,138	$ 3,371
Net difference between projected and actual earnings on investments	$ 91,483	$ 0
Changes in proportionate share	$ 226,138	$ 5,095,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,264,452	$ 76,810
Total (prior to post-MD contributions)	$ 7,283,112	$ 5,196,024
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,087,088

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)
1st Fiscal Year	$ 622,129
2nd Fiscal Year	293,916
3rd Fiscal Year	980,637
4th Fiscal Year	291,408
5th Fiscal Year	(101,002)
Thereafter	0
Total	$ 2,087,088

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10230870%
Employer's proportionate share at MD	0.07931851%
Employer's proportionate share of system NPL/(A) at prior MD	$ 15,665,515
Employer's proportionate share of system NPL/(A) at MD	**$ 14,856,901**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 24,540,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,752,501

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,595,795
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (874,777)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,655,506)
Employer's Total Pension Expense/(Income)	**$ 65,512**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 726,548	$ 58,909
Changes of assumptions	$ 1,319,799	$ 9,840
Net difference between projected and actual earnings on investments	$ 267,039	$ 0
Changes in proportionate share	$ 2,173,308	$ 4,095,740
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,478,750
Total (prior to post-MD contributions)	$ 4,486,694	$ 8,643,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,156,545)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,483,051)
2nd Fiscal Year	(2,074,692)
3rd Fiscal Year	205,308
4th Fiscal Year	(468,232)
5th Fiscal Year	(335,879)
Thereafter	0
Total	$ (4,156,545)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03810914%
Employer's proportionate share at MD	0.03884323%

Employer's proportionate share of system NPL/(A) at prior MD	$ 5,835,274
Employer's proportionate share of system NPL/(A) at MD	**$ 7,275,603**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 12,017,927
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,306,781

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,271,192
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (102,129)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 22,244
Employer's Total Pension Expense/(Income)	**$ 1,191,307**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 355,799	$ 28,848
Changes of assumptions	$ 646,322	$ 4,819
Net difference between projected and actual earnings on investments	$ 130,772	$ 0
Changes in proportionate share	$ 183,363	$ 151,657
Differences between employer contributions and employer's proportionate share of system contributions	$ 314,385	$ 307,639
Total (prior to post-MD contributions)	$ 1,630,641	$ 492,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,137,678

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)
1st Fiscal Year	$ 137,580
2nd Fiscal Year	(144,456)
3rd Fiscal Year	795,409
4th Fiscal Year	305,855
5th Fiscal Year	43,290
Thereafter	0
Total	$ 1,137,678

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02161167%
Employer's proportionate share at MD	0.01978931%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,309,180
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,706,674**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,122,727
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,684,693

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	647,629
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(27,969)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(276,685)
Employer's Total Pension Expense/(Income)	**$**	**342,975**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 181,268	$ 14,697
Changes of assumptions	$ 329,279	$ 2,455
Net difference between projected and actual earnings on investments	$ 66,624	$ 0
Changes in proportionate share	$ 168,301	$ 301,083
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 673,018
Total (prior to post-MD contributions)	$ 745,472	$ 991,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (245,781)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (144,830)
2nd Fiscal Year	(300,892)
3rd Fiscal Year	209,713
4th Fiscal Year	14,803
5th Fiscal Year	(24,576)
Thereafter	0
Total	$ (245,781)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00418303%
Employer's proportionate share at MD		0.00404326%
Employer's proportionate share of system NPL/(A) at prior MD	$	640,506
Employer's proportionate share of system NPL/(A) at MD	**$**	**757,330**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,250,967
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	344,209
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	132,321
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(38,456)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,605
Employer's Total Pension Expense/(Income)	**$**	**100,470**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 37,036	$ 3,003
Changes of assumptions	$ 67,277	$ 502
Net difference between projected and actual earnings on investments	$ 13,612	$ 0
Changes in proportionate share	$ 315	$ 103,835
Differences between employer contributions and employer's proportionate share of system contributions	$ 38,927	$ 42,801
Total (prior to post-MD contributions)	$ 157,167	$ 150,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,026

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)
1st Fiscal Year	$ (17,831)
2nd Fiscal Year	(45,998)
3rd Fiscal Year	53,901
4th Fiscal Year	14,794
5th Fiscal Year	2,160
Thereafter	0
Total	$ 7,026

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01169610%
Employer's proportionate share at MD	0.01210319%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,790,908
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,267,011**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,744,675
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,030,362

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	396,092
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(39,532)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,548)
Employer's Total Pension Expense/(Income)	**$**	**353,012**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 110,864	$ 8,989
Changes of assumptions	$ 201,388	$ 1,502
Net difference between projected and actual earnings on investments	$ 40,747	$ 0
Changes in proportionate share	$ 125,203	$ 158,118
Differences between employer contributions and employer's proportionate share of system contributions	$ 121,078	$ 142,386
Total (prior to post-MD contributions)	$ 599,280	$ 310,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 288,285

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,088
2nd Fiscal Year	(81,074)
3rd Fiscal Year	240,231
4th Fiscal Year	105,487
5th Fiscal Year	17,553
Thereafter	0
Total	$ 288,285

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01644698%
Employer's proportionate share at MD	0.01561920%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,518,363
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,925,583**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,832,513
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,329,685

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	511,157
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,162)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(154,962)
Employer's Total Pension Expense/(Income)	**$**	**345,033**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 143,070	$ 11,600
Changes of assumptions	$ 259,892	$ 1,938
Net difference between projected and actual earnings on investments	$ 52,585	$ 0
Changes in proportionate share	$ 389,723	$ 308,548
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 447,937
Total (prior to post-MD contributions)	$ 845,270	$ 770,023
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 75,247

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (55,316)
2nd Fiscal Year	(178,649)
3rd Fiscal Year	251,595
4th Fiscal Year	70,764
5th Fiscal Year	(13,148)
Thereafter	0
Total	$ 75,247

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05018315%
Employer's proportionate share at MD	0.02857328%

Employer's proportionate share of system NPL/(A) at prior MD	$	7,684,047
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,351,971**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,840,449
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,432,485

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	935,095
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,084,359)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,901,681
Employer's Total Pension Expense/(Income)	**$**	**1,752,417**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 261,728	$ 21,221
Changes of assumptions	$ 475,437	$ 3,545
Net difference between projected and actual earnings on investments	$ 96,197	$ 0
Changes in proportionate share	$ 8,597	$ 8,009,927
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,460,115	$ 656,233
Total (prior to post-MD contributions)	$ 12,302,074	$ 8,690,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,611,148

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)
1st Fiscal Year	$ 978,850
2nd Fiscal Year	820,093
3rd Fiscal Year	1,636,594
4th Fiscal Year	429,518
5th Fiscal Year	(253,906)
Thereafter	0
Total	$ 3,611,148

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01710301%
Employer's proportionate share at MD		0.01758184%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,618,814
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,293,199**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,439,745
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,496,768
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	575,387
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	69,950
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(134,966)
Employer's Total Pension Expense/(Income)	**$**	**510,371**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 161,047	$ 13,058
Changes of assumptions	$ 292,548	$ 2,181
Net difference between projected and actual earnings on investments	$ 59,192	$ 0
Changes in proportionate share	$ 587,079	$ 324,098
Differences between employer contributions and employer's proportionate share of system contributions	$ 29,359	$ 430,670
Total (prior to post-MD contributions)	$ 1,129,225	$ 770,007
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 359,218

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 38,500
2nd Fiscal Year	(148,169)
3rd Fiscal Year	333,445
4th Fiscal Year	132,304
5th Fiscal Year	3,139
Thereafter	0
Total	$ 359,218

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01987586%
Employer's proportionate share at MD	0.01958091%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,043,393
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,667,639**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,058,249
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,666,952

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	640,809
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,057
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	32,178
Employer's Total Pension Expense/(Income)	**$**	**695,044**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 179,359	$ 14,543
Changes of assumptions	$ 325,811	$ 2,429
Net difference between projected and actual earnings on investments	$ 65,922	$ 0
Changes in proportionate share	$ 85,374	$ 93,250
Differences between employer contributions and employer's proportionate share of system contributions	$ 193,036	$ 155,851
Total (prior to post-MD contributions)	$ 849,502	$ 266,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 583,429

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)
1st Fiscal Year	$ 102,571
2nd Fiscal Year	(53,336)
3rd Fiscal Year	389,368
4th Fiscal Year	130,053
5th Fiscal Year	14,775
Thereafter	0
Total	$ 583,429

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01990286%
Employer's proportionate share at MD	0.01689958%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,047,527
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,165,407**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,228,657
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,438,686

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	553,059
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(198,249)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	40,158
Employer's Total Pension Expense/(Income)	**$**	**394,968**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 154,798	$ 12,551
Changes of assumptions	$ 281,196	$ 2,097
Net difference between projected and actual earnings on investments	$ 56,895	$ 0
Changes in proportionate share	$ 3,491	$ 662,431
Differences between employer contributions and employer's proportionate share of system contributions	$ 277,925	$ 219,283
Total (prior to post-MD contributions)	$ 774,305	$ 896,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (122,057)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (97,246)
2nd Fiscal Year	(218,811)
3rd Fiscal Year	187,283
4th Fiscal Year	16,276
5th Fiscal Year	(9,558)
Thereafter	0
Total	$ (122,057)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01482062%
Employer's proportionate share at MD	0.01815743%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,269,334
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,401,011**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,617,830
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,545,769

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	594,224
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(72,021)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	183,142
Employer's Total Pension Expense/(Income)	**$**	**705,345**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 166,320	$ 13,485
Changes of assumptions	$ 302,126	$ 2,253
Net difference between projected and actual earnings on investments	$ 61,130	$ 0
Changes in proportionate share	$ 434,084	$ 521,612
Differences between employer contributions and employer's proportionate share of system contributions	$ 421,597	$ 12,191
Total (prior to post-MD contributions)	$ 1,385,257	$ 549,541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 835,716

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)
1st Fiscal Year	$ 197,378
2nd Fiscal Year	(18,452)
3rd Fiscal Year	410,790
4th Fiscal Year	201,425
5th Fiscal Year	44,574
Thereafter	0
Total	$ 835,716

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02524496%
Employer's proportionate share at MD		0.02292008%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,865,510
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,293,088**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,091,373
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,951,220
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	750,087
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(72,911)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,892)
Employer's Total Pension Expense/(Income)	**$**	**675,284**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 209,945	$ 17,022
Changes of assumptions	$ 381,373	$ 2,844
Net difference between projected and actual earnings on investments	$ 77,164	$ 0
Changes in proportionate share	$ 266,595	$ 478,180
Differences between employer contributions and employer's proportionate share of system contributions	$ 221,920	$ 313,073
Total (prior to post-MD contributions)	$ 1,156,997	$ 811,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 345,878

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)
1st Fiscal Year	$ 25,006
2nd Fiscal Year	(182,201)
3rd Fiscal Year	392,259
4th Fiscal Year	115,593
5th Fiscal Year	(4,779)
Thereafter	0
Total	$ 345,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01887087%
Employer's proportionate share at MD		0.01889810%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,889,509
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,539,744**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,846,990
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,608,823
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	618,463
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(100,661)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,252
Employer's Total Pension Expense/(Income)	**$**	**522,054**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 173,104	$ 14,035
Changes of assumptions	$ 314,450	$ 2,345
Net difference between projected and actual earnings on investments	$ 63,624	$ 0
Changes in proportionate share	$ 60,146	$ 287,864
Differences between employer contributions and employer's proportionate share of system contributions	$ 199,324	$ 159,018
Total (prior to post-MD contributions)	$ 810,648	$ 463,262
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 347,386

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)
1st Fiscal Year	$ 14,776
2nd Fiscal Year	(124,352)
3rd Fiscal Year	318,658
4th Fiscal Year	114,382
5th Fiscal Year	23,920
Thereafter	0
Total	$ 347,386

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01472797%
Employer's proportionate share at MD		0.01485521%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,255,148
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,782,483**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,596,138
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,264,646
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	486,155
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(55,147)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,327
Employer's Total Pension Expense/(Income)	**$**	**441,335**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 136,072	$ 11,033
Changes of assumptions	$ 247,179	$ 1,843
Net difference between projected and actual earnings on investments	$ 50,013	$ 0
Changes in proportionate share	$ 32,908	$ 99,680
Differences between employer contributions and employer's proportionate share of system contributions	$ 130,955	$ 145,357
Total (prior to post-MD contributions)	$ 597,127	$ 257,913
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 339,214

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 26,606
2nd Fiscal Year	(86,230)
3rd Fiscal Year	279,992
4th Fiscal Year	104,474
5th Fiscal Year	14,373
Thereafter	0
Total	$ 339,214

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02572495%
Employer's proportionate share at MD	0.02531017%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,939,006
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,740,768**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,830,857
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,154,692

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	828,306
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,479)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,850
Employer's Total Pension Expense/(Income)	**$**	**829,677**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 231,838	$ 18,798
Changes of assumptions	$ 421,142	$ 3,140
Net difference between projected and actual earnings on investments	$ 85,211	$ 0
Changes in proportionate share	$ 72,193	$ 137,111
Differences between employer contributions and employer's proportionate share of system contributions	$ 181,642	$ 237,106
Total (prior to post-MD contributions)	$ 992,026	$ 396,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 595,871

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 115,952
2nd Fiscal Year	(142,995)
3rd Fiscal Year	455,292
4th Fiscal Year	154,545
5th Fiscal Year	13,077
Thereafter	0
Total	$ 595,871

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00063155%
Employer's proportionate share at MD		0.00077499%
Employer's proportionate share of system NPL/(A) at prior MD	$	96,703
Employer's proportionate share of system NPL/(A) at MD	**$**	**145,161**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	239,779
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	65,976
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	25,362
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,024
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,073)
Employer's Total Pension Expense/(Income)	**$**	**24,313**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,099	$ 576
Changes of assumptions	$ 12,895	$ 96
Net difference between projected and actual earnings on investments	$ 2,609	$ 0
Changes in proportionate share	$ 17,557	$ 4,915
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,734	$ 10,708
Total (prior to post-MD contributions)	$ 41,894	$ 16,295
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,599

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)
1st Fiscal Year	$ 2,898
2nd Fiscal Year	(2,926)
3rd Fiscal Year	16,401
4th Fiscal Year	7,569
5th Fiscal Year	1,649
Thereafter	0
Total	$ 25,599

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4008: Chenowith School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02455217%
Employer's proportionate share at MD		0.02814678%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,759,430
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,272,085**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,708,492
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,396,177
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	921,138
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	93,809
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	43,241
Employer's Total Pension Expense/(Income)	**$**	**1,058,188**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 257,821	$ 20,904
Changes of assumptions	$ 468,341	$ 3,492
Net difference between projected and actual earnings on investments	$ 94,761	$ 0
Changes in proportionate share	$ 578,518	$ 254,463
Differences between employer contributions and employer's proportionate share of system contributions	$ 133,265	$ 173,517
Total (prior to post-MD contributions)	$ 1,532,706	$ 452,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,080,330

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)
1st Fiscal Year	$ 232,454
2nd Fiscal Year	(33,317)
3rd Fiscal Year	590,022
4th Fiscal Year	240,623
5th Fiscal Year	50,547
Thereafter	0
Total	$ 1,080,330

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02036713%
Employer's proportionate share at MD		0.01939702%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,118,616
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,633,195**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,001,354
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,651,297
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	634,791
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(271,954)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(259,731)
Employer's Total Pension Expense/(Income)	**$**	**103,106**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 177,674	$ 14,406
Changes of assumptions	$ 322,752	$ 2,406
Net difference between projected and actual earnings on investments	$ 65,303	$ 0
Changes in proportionate share	$ 206,736	$ 623,383
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 683,311
Total (prior to post-MD contributions)	$ 772,465	$ 1,323,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (551,041)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (329,280)
2nd Fiscal Year	(418,647)
3rd Fiscal Year	184,507
4th Fiscal Year	33,748
5th Fiscal Year	(21,370)
Thereafter	0
Total	$ (551,041)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04903241%
Employer's proportionate share at MD	0.04726508%

Employer's proportionate share of system NPL/(A) at prior MD	$	7,507,846
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,853,074**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,623,611
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,023,746

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,546,807
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(257,550)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(92,363)
Employer's Total Pension Expense/(Income)	**$**	**1,196,894**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 432,942	$ 35,103
Changes of assumptions	$ 786,455	$ 5,864
Net difference between projected and actual earnings on investments	$ 159,126	$ 0
Changes in proportionate share	$ 24,082	$ 1,019,918
Differences between employer contributions and employer's proportionate share of system contributions	$ 206,598	$ 514,466
Total (prior to post-MD contributions)	$ 1,609,203	$ 1,575,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 33,852

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)
1st Fiscal Year	$ (197,170)
2nd Fiscal Year	(588,643)
3rd Fiscal Year	621,634
4th Fiscal Year	180,454
5th Fiscal Year	17,577
Thereafter	0
Total	$ 33,852

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	2.27836814%
Employer's proportionate share at MD	2.09965081%
Employer's proportionate share of system NPL/(A) at prior MD	$ 348,863,875
Employer's proportionate share of system NPL/(A) at MD	**$ 393,279,003**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 649,622,862
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 178,746,358

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 68,713,621
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (14,521,100)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (8,994,267)
Employer's Total Pension Expense/(Income)	**$ 45,198,254**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,232,544	$ 1,559,386
Changes of assumptions	$ 34,936,581	$ 260,489
Net difference between projected and actual earnings on investments	$ 7,068,834	$ 0
Changes in proportionate share	$ 652,748	$ 51,031,758
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,079,961	$ 30,092,427
Total (prior to post-MD contributions)	$ 67,970,668	$ 82,944,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,973,392)

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)
1st Fiscal Year	$ (13,322,037)
2nd Fiscal Year	(30,908,694)
3rd Fiscal Year	24,371,544
4th Fiscal Year	5,440,790
5th Fiscal Year	(554,996)
Thereafter	0
Total	$ (14,973,392)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00508494%
Employer's proportionate share at MD		0.00499916%
Employer's proportionate share of system NPL/(A) at prior MD	$	778,606
Employer's proportionate share of system NPL/(A) at MD	**$**	**936,377**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,546,718
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	425,586

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	163,604
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	17,798
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	40,700
Employer's Total Pension Expense/(Income)	**$**	**222,102**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 45,792	$ 3,713
Changes of assumptions	$ 83,182	$ 620
Net difference between projected and actual earnings on investments	$ 16,831	$ 0
Changes in proportionate share	$ 121,007	$ 18,715
Differences between employer contributions and employer's proportionate share of system contributions	$ 115,455	$ 17,620
Total (prior to post-MD contributions)	$ 382,267	$ 40,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 341,599

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)
1st Fiscal Year	$ 85,295
2nd Fiscal Year	37,116
3rd Fiscal Year	148,468
4th Fiscal Year	63,076
5th Fiscal Year	7,643
Thereafter	0
Total	$ 341,599

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00806540%
Employer's proportionate share at MD		0.00840483%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,234,975
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,574,282**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,600,418
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	715,516
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	275,058
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(232,304)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	44,446
Employer's Total Pension Expense/(Income)	**$**	**87,200**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 76,987	$ 6,242
Changes of assumptions	$ 139,850	$ 1,043
Net difference between projected and actual earnings on investments	$ 28,296	$ 0
Changes in proportionate share	$ 62,740	$ 186,685
Differences between employer contributions and employer's proportionate share of system contributions	$ 169,210	$ 29,835
Total (prior to post-MD contributions)	$ 477,083	$ 223,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 253,278

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,527
2nd Fiscal Year	(18,435)
3rd Fiscal Year	173,909
4th Fiscal Year	74,861
5th Fiscal Year	18,416
Thereafter	0
Total	$ 253,278

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.21390982%
Employer's proportionate share at MD	0.18523668%
Employer's proportionate share of system NPL/(A) at prior MD	$ 32,753,885
Employer's proportionate share of system NPL/(A) at MD	**$ 34,696,101**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 57,311,426
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 15,769,471

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,062,095
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,647,153)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,111,666)
Employer's Total Pension Expense/(Income)	**$ 2,303,276**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,696,745	$ 137,573
Changes of assumptions	$ 3,082,196	$ 22,981
Net difference between projected and actual earnings on investments	$ 623,631	$ 0
Changes in proportionate share	$ 3,698,139	$ 5,749,439
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,979,769
Total (prior to post-MD contributions)	$ 9,100,711	$ 11,889,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,789,051)

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)
1st Fiscal Year	$ (2,067,704)
2nd Fiscal Year	(2,733,728)
3rd Fiscal Year	2,313,330
4th Fiscal Year	90,847
5th Fiscal Year	(391,796)
Thereafter	0
Total	$ (2,789,051)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.34252742%
Employer's proportionate share at MD	0.33262892%
Employer's proportionate share of system NPL/(A) at prior MD	$ 52,447,820
Employer's proportionate share of system NPL/(A) at MD	**$ 62,303,679**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 102,913,946
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 28,317,189

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 10,885,685
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,843,471)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,583,785)
Employer's Total Pension Expense/(Income)	**$ 7,458,429**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,046,840	$ 247,040
Changes of assumptions	$ 5,534,690	$ 41,267
Net difference between projected and actual earnings on investments	$ 1,119,852	$ 0
Changes in proportionate share	$ 445,252	$ 4,498,963
Differences between employer contributions and employer's proportionate share of system contributions	$ 355,594	$ 4,862,975
Total (prior to post-MD contributions)	$ 10,502,228	$ 9,650,245
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 851,983

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,551,943)
2nd Fiscal Year	(3,958,818)
3rd Fiscal Year	4,863,546
4th Fiscal Year	1,476,338
5th Fiscal Year	22,861
Thereafter	0
Total	$ 851,983

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04100453%
Employer's proportionate share at MD	0.05069182%

Employer's proportionate share of system NPL/(A) at prior MD	$ 6,278,616
Employer's proportionate share of system NPL/(A) at MD	**$ 9,494,926**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,683,829
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,315,469

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,658,951
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (173,201)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 105,365
Employer's Total Pension Expense/(Income)	**$ 1,591,115**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 464,331	$ 37,648
Changes of assumptions	$ 843,473	$ 6,289
Net difference between projected and actual earnings on investments	$ 170,663	$ 0
Changes in proportionate share	$ 1,431,109	$ 854,893
Differences between employer contributions and employer's proportionate share of system contributions	$ 284,320	$ 237,551
Total (prior to post-MD contributions)	$ 3,193,896	$ 1,136,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,057,515

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)
1st Fiscal Year	$ 177,422
2nd Fiscal Year	(118,986)
3rd Fiscal Year	1,240,972
4th Fiscal Year	627,089
5th Fiscal Year	131,017
Thereafter	0
Total	$ 2,057,515

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01840913%
Employer's proportionate share at MD	0.00402170%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,818,807
Employer's proportionate share of system NPL/(A) at MD	**$**	**753,292**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,244,297
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	342,373

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	131,615
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(480,547)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(322,956)
Employer's Total Pension Expense/(Income)	**$**	**(671,888)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 36,838	$ 2,987
Changes of assumptions	$ 66,918	$ 499
Net difference between projected and actual earnings on investments	$ 13,540	$ 0
Changes in proportionate share	$ 601,106	$ 2,038,209
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 751,750
Total (prior to post-MD contributions)	$ 718,402	$ 2,793,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,075,043)

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)
1st Fiscal Year	$ (556,756)
2nd Fiscal Year	(565,258)
3rd Fiscal Year	(396,323)
4th Fiscal Year	(391,389)
5th Fiscal Year	(165,317)
Thereafter	0
Total	$ (2,075,043)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00528778%
Employer's proportionate share at MD		0.00552345%
Employer's proportionate share of system NPL/(A) at prior MD	$	809,665
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,034,580**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,708,931
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	470,219

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	180,762
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(70,307)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	87,680
Employer's Total Pension Expense/(Income)	**$**	**198,135**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 50,594	$ 4,102
Changes of assumptions	$ 91,906	$ 685
Net difference between projected and actual earnings on investments	$ 18,596	$ 0
Changes in proportionate share	$ 222,289	$ 199,494
Differences between employer contributions and employer's proportionate share of system contributions	$ 190,102	$ 22,475
Total (prior to post-MD contributions)	$ 573,487	$ 226,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 346,731

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)
1st Fiscal Year	$ 63,163
2nd Fiscal Year	19,090
3rd Fiscal Year	169,364
4th Fiscal Year	84,215
5th Fiscal Year	10,897
Thereafter	0
Total	$ 346,731

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00588843%
Employer's proportionate share at MD		0.00499228%
Employer's proportionate share of system NPL/(A) at prior MD	$	901,637
Employer's proportionate share of system NPL/(A) at MD	**$**	**935,088**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,544,590
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	425,000
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	163,378
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(233,432)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	437,447
Employer's Total Pension Expense/(Income)	**$**	**367,393**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 45,729	$ 3,708
Changes of assumptions	$ 83,068	$ 619
Net difference between projected and actual earnings on investments	$ 16,807	$ 0
Changes in proportionate share	$ 7,097	$ 805,316
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,490,702	$ 0
Total (prior to post-MD contributions)	$ 1,643,403	$ 809,643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 833,760

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)
1st Fiscal Year	$ 205,896
2nd Fiscal Year	184,593
3rd Fiscal Year	317,031
4th Fiscal Year	132,548
5th Fiscal Year	(6,308)
Thereafter	0
Total	$ 833,760

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05683678%
Employer's proportionate share at MD	0.04521915%

Employer's proportionate share of system NPL/(A) at prior MD	$ 8,702,851
Employer's proportionate share of system NPL/(A) at MD	**$ 8,469,857**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 13,990,609
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,849,573

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,479,852
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,400,758)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,958,446
Employer's Total Pension Expense/(Income)	**$ 2,037,540**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 414,202	$ 33,584
Changes of assumptions	$ 752,412	$ 5,610
Net difference between projected and actual earnings on investments	$ 152,238	$ 0
Changes in proportionate share	$ 184,095	$ 5,807,466
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,854,622	$ 478,063
Total (prior to post-MD contributions)	$ 9,357,569	$ 6,324,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,032,846

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)
1st Fiscal Year	$ 773,334
2nd Fiscal Year	359,669
3rd Fiscal Year	1,550,779
4th Fiscal Year	482,914
5th Fiscal Year	(133,849)
Thereafter	0
Total	$ 3,032,846

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01247287%
Employer's proportionate share at MD		0.01152737%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,909,847
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,159,155**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,566,518
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	981,342
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	377,247
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(67,722)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,777
Employer's Total Pension Expense/(Income)	**$**	**322,302**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 105,589	$ 8,561
Changes of assumptions	$ 191,807	$ 1,430
Net difference between projected and actual earnings on investments	$ 38,809	$ 0
Changes in proportionate share	$ 29,460	$ 291,796
Differences between employer contributions and employer's proportionate share of system contributions	$ 111,142	$ 107,035
Total (prior to post-MD contributions)	$ 476,807	$ 408,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 67,985

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)
1st Fiscal Year	$ (19,970)
2nd Fiscal Year	(109,249)
3rd Fiscal Year	160,818
4th Fiscal Year	35,411
5th Fiscal Year	974
Thereafter	0
Total	$ 67,985

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00633691%
Employer's proportionate share at MD		0.00788369%
Employer's proportionate share of system NPL/(A) at prior MD	$	970,308
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,476,669**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,439,180
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	671,150
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	258,003
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,736)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	43,651
Employer's Total Pension Expense/(Income)	**$**	**299,918**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 72,214	$ 5,855
Changes of assumptions	$ 131,179	$ 978
Net difference between projected and actual earnings on investments	$ 26,542	$ 0
Changes in proportionate share	$ 212,481	$ 58,162
Differences between employer contributions and employer's proportionate share of system contributions	$ 162,934	$ 245
Total (prior to post-MD contributions)	$ 605,350	$ 65,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 540,110

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 92,907
2nd Fiscal Year	51,251
3rd Fiscal Year	237,289
4th Fiscal Year	126,197
5th Fiscal Year	32,464
Thereafter	0
Total	$ 540,110

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06078607%
Employer's proportionate share at MD	0.05852634%

Employer's proportionate share of system NPL/(A) at prior MD	$	9,307,567
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,962,385**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,107,796
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,982,433

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,915,346
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(52,464)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	46,829
Employer's Total Pension Expense/(Income)	**$**	**1,909,711**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 536,094	$ 43,467
Changes of assumptions	$ 973,833	$ 7,261
Net difference between projected and actual earnings on investments	$ 197,039	$ 0
Changes in proportionate share	$ 300,699	$ 301,211
Differences between employer contributions and employer's proportionate share of system contributions	$ 527,065	$ 561,325
Total (prior to post-MD contributions)	$ 2,534,730	$ 913,264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,621,466

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)
1st Fiscal Year	$ 351,971
2nd Fiscal Year	(227,683)
3rd Fiscal Year	1,102,147
4th Fiscal Year	364,550
5th Fiscal Year	30,481
Thereafter	0
Total	$ 1,621,466

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12717245%
Employer's proportionate share at MD	0.13826679%

Employer's proportionate share of system NPL/(A) at prior MD	$ 19,472,654
Employer's proportionate share of system NPL/(A) at MD	**$ 25,898,318**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 42,779,146
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 11,770,855

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,524,949
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 494,590
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (366,201)
Employer's Total Pension Expense/(Income)	**$ 4,653,338**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,266,507	$ 102,689
Changes of assumptions	$ 2,300,653	$ 17,154
Net difference between projected and actual earnings on investments	$ 465,499	$ 0
Changes in proportionate share	$ 2,301,286	$ 134,999
Differences between employer contributions and employer's proportionate share of system contributions	$ 250,790	$ 1,466,703
Total (prior to post-MD contributions)	$ 6,584,735	$ 1,721,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,863,190

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)
1st Fiscal Year	$ 796,649
2nd Fiscal Year	(321,039)
3rd Fiscal Year	2,994,588
4th Fiscal Year	1,211,261
5th Fiscal Year	181,731
Thereafter	0
Total	$ 4,863,190

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07754410%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	11,873,558
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,869,886)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,143,588
Employer's Total Pension Expense/(Income)	**$**	**5,273,702**

	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	$ 2,288,137	$ 23,402,695
Differences between employer contributions and employer's proportionate share of system contributions	$ 38,773,967	$ 1,055,741
Total (prior to post-MD contributions)	$ 41,062,104	$ 24,458,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,603,668

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,639,333
2nd Fiscal Year	5,322,801
3rd Fiscal Year	5,015,940
4th Fiscal Year	1,443,590
5th Fiscal Year	(817,996)
Thereafter	0
Total	$ 16,603,668

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10881265%
Employer's proportionate share at MD	0.11542577%

Employer's proportionate share of system NPL/(A) at prior MD	$ 16,661,400
Employer's proportionate share of system NPL/(A) at MD	**$ 21,620,039**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 35,712,233
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,826,365

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,777,448
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (314,678)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (352,438)
Employer's Total Pension Expense/(Income)	**$ 3,110,332**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,057,286	$ 85,725
Changes of assumptions	$ 1,920,596	$ 14,320
Net difference between projected and actual earnings on investments	$ 388,601	$ 0
Changes in proportionate share	$ 809,891	$ 1,670,187
Differences between employer contributions and employer's proportionate share of system contributions	$ 312,422	$ 1,106,692
Total (prior to post-MD contributions)	$ 4,488,796	$ 2,876,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,611,872

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54,344)
2nd Fiscal Year	(1,052,097)
3rd Fiscal Year	1,830,406
4th Fiscal Year	731,887
5th Fiscal Year	156,020
Thereafter	0
Total	$ 1,611,872

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.13482202%
Employer's proportionate share at MD	0.15145961%

Employer's proportionate share of system NPL/(A) at prior MD	$ 20,643,956
Employer's proportionate share of system NPL/(A) at MD	**$ 28,369,424**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 46,860,947
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,893,979

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,956,700
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,083,120
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,715,145)
Employer's Total Pension Expense/(Income)	**$ 4,324,675**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,387,351	$ 112,487
Changes of assumptions	$ 2,520,172	$ 18,791
Net difference between projected and actual earnings on investments	$ 509,915	$ 0
Changes in proportionate share	$ 4,438,348	$ 268,410
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,769,858
Total (prior to post-MD contributions)	$ 8,855,786	$ 5,169,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,686,240

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)
1st Fiscal Year	$ 644,574
2nd Fiscal Year	(904,339)
3rd Fiscal Year	2,758,271
4th Fiscal Year	1,056,503
5th Fiscal Year	131,231
Thereafter	0
Total	$ 3,686,240

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07966760%
Employer's proportionate share at MD	0.02250611%

Employer's proportionate share of system NPL/(A) at prior MD	$ 12,198,708
Employer's proportionate share of system NPL/(A) at MD	**$ 4,215,549**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 6,963,293
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,915,978

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 736,540
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (6,903,508)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 11,533,140
Employer's Total Pension Expense/(Income)	**$ 5,366,172**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 206,153	$ 16,715
Changes of assumptions	$ 374,484	$ 2,792
Net difference between projected and actual earnings on investments	$ 75,771	$ 0
Changes in proportionate share	$ 218,811	$ 25,712,189
Differences between employer contributions and employer's proportionate share of system contributions	$ 41,394,659	$ 221,421
Total (prior to post-MD contributions)	$ 42,269,878	$ 25,953,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,316,761

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,874,803
2nd Fiscal Year	4,710,288
3rd Fiscal Year	5,352,313
4th Fiscal Year	1,935,422
5th Fiscal Year	(556,064)
Thereafter	0
Total	$ 16,316,761

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.14642092%
Employer's proportionate share at MD	0.14629732%

Employer's proportionate share of system NPL/(A) at prior MD	$ 22,419,981
Employer's proportionate share of system NPL/(A) at MD	**$ 27,402,492**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 45,263,757
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,454,506

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,787,757
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 134,252
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (892,778)
Employer's Total Pension Expense/(Income)	**$ 4,029,231**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,340,065	$ 108,653
Changes of assumptions	$ 2,434,275	$ 18,150
Net difference between projected and actual earnings on investments	$ 492,535	$ 0
Changes in proportionate share	$ 676,938	$ 104,868
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,336,373
Total (prior to post-MD contributions)	$ 4,943,813	$ 2,568,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,375,769

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 202,548
2nd Fiscal Year	(1,019,855)
3rd Fiscal Year	2,410,022
4th Fiscal Year	723,649
5th Fiscal Year	59,405
Thereafter	0
Total	$ 2,375,769

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.48798322%
Employer's proportionate share at MD	0.47875375%
Employer's proportionate share of system NPL/(A) at prior MD	$ 74,720,022
Employer's proportionate share of system NPL/(A) at MD	**$ 89,673,862**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 148,124,336
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 40,757,010

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 15,667,798
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,177,066)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,279,764)
Employer's Total Pension Expense/(Income)	**$ 12,210,968**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,385,326	$ 355,565
Changes of assumptions	$ 7,966,096	$ 59,396
Net difference between projected and actual earnings on investments	$ 1,611,807	$ 0
Changes in proportionate share	$ 0	$ 3,293,436
Differences between employer contributions and employer's proportionate share of system contributions	$ 129,035	$ 6,798,063
Total (prior to post-MD contributions)	$ 14,092,264	$ 10,506,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,585,804

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (950,455)
2nd Fiscal Year	(4,857,547)
3rd Fiscal Year	7,185,289
4th Fiscal Year	2,121,968
5th Fiscal Year	86,548
Thereafter	0
Total	$ 3,585,804

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.38842980%
Employer's proportionate share at MD	0.34451761%
Employer's proportionate share of system NPL/(A) at prior MD	$ 59,476,396
Employer's proportionate share of system NPL/(A) at MD	**$ 64,530,512**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 106,592,256
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 29,329,290

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 11,274,757
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 107,628
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,882,085)
Employer's Total Pension Expense/(Income)	**$ 8,500,300**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,155,739	$ 255,869
Changes of assumptions	$ 5,732,509	$ 42,742
Net difference between projected and actual earnings on investments	$ 1,159,878	$ 0
Changes in proportionate share	$ 2,508,964	$ 5,383,613
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 7,540,448
Total (prior to post-MD contributions)	$ 12,557,090	$ 13,222,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (665,582)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (870,686)
2nd Fiscal Year	(3,990,652)
3rd Fiscal Year	4,168,489
4th Fiscal Year	383,108
5th Fiscal Year	(355,841)
Thereafter	0
Total	$ (665,582)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09011635%
Employer's proportionate share at MD	0.03746856%
Employer's proportionate share of system NPL/(A) at prior MD	$ 13,798,621
Employer's proportionate share of system NPL/(A) at MD	**$ 7,018,118**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,592,610
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,189,754

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,226,204
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (4,761,823)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 5,790,526
Employer's Total Pension Expense/(Income)	**$ 2,254,907**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 343,207	$ 27,827
Changes of assumptions	$ 623,448	$ 4,648
Net difference between projected and actual earnings on investments	$ 126,144	$ 0
Changes in proportionate share	$ 0	$ 16,639,914
Differences between employer contributions and employer's proportionate share of system contributions	$ 21,004,729	$ 199,120
Total (prior to post-MD contributions)	$ 22,097,528	$ 16,871,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,226,019

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,500,515
2nd Fiscal Year	1,405,537
3rd Fiscal Year	2,471,743
4th Fiscal Year	419,392
5th Fiscal Year	(571,168)
Thereafter	0
Total	$ 5,226,019

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02645609%
Employer's proportionate share at MD	0.03299935%

Employer's proportionate share of system NPL/(A) at prior MD	$ 4,050,958
Employer's proportionate share of system NPL/(A) at MD	**$ 6,181,005**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 10,209,856
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,809,283

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,079,944
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 114,504
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 62,188
Employer's Total Pension Expense/(Income)	**$ 1,256,636**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 302,270	$ 24,508
Changes of assumptions	$ 549,084	$ 4,094
Net difference between projected and actual earnings on investments	$ 111,098	$ 0
Changes in proportionate share	$ 944,321	$ 303,642
Differences between employer contributions and employer's proportionate share of system contributions	$ 294,022	$ 104,490
Total (prior to post-MD contributions)	$ 2,200,795	$ 436,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,764,061

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 282,351
2nd Fiscal Year	24,480
3rd Fiscal Year	877,960
4th Fiscal Year	470,365
5th Fiscal Year	108,905
Thereafter	0
Total	$ 1,764,061

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.14252110%
Employer's proportionate share at MD	0.14769975%

Employer's proportionate share of system NPL/(A) at prior MD	$ 21,822,840
Employer's proportionate share of system NPL/(A) at MD	**$ 27,665,177**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 45,697,663
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,573,897

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,833,654
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (424,965)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 192,982
Employer's Total Pension Expense/(Income)	**$ 4,601,671**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,352,912	$ 109,695
Changes of assumptions	$ 2,457,611	$ 18,324
Net difference between projected and actual earnings on investments	$ 497,257	$ 0
Changes in proportionate share	$ 633,837	$ 1,094,606
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,321,410	$ 1,105,484
Total (prior to post-MD contributions)	$ 6,263,027	$ 2,328,109
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,934,918

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)
1st Fiscal Year	$ 454,786
2nd Fiscal Year	(738,292)
3rd Fiscal Year	2,868,007
4th Fiscal Year	1,152,975
5th Fiscal Year	197,440
Thereafter	0
Total	$ 3,934,918

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00073895%
Employer's proportionate share at MD		0.00051429%
Employer's proportionate share of system NPL/(A) at prior MD	$	113,148
Employer's proportionate share of system NPL/(A) at MD	**$**	**96,330**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	159,119
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	43,782
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,831
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,827)
o 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)	**$**	**13,355**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,711	$ 382
Changes of assumptions	$ 8,557	$ 64
Net difference between projected and actual earnings on investments	$ 1,731	$ 0
Changes in proportionate share	$ 17,055	$ 45,471
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,227	$ 5,860
Total (prior to post-MD contributions)	$ 40,281	$ 51,777
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,496)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,382)
2nd Fiscal Year	(5,316)
3rd Fiscal Year	2,735
4th Fiscal Year	(4,606)
5th Fiscal Year	(1,927)
Thereafter	0
Total	$ (11,496)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08829119%
Employer's proportionate share at MD	0.10019674%

Employer's proportionate share of system NPL/(A) at prior MD	$ 13,519,153
Employer's proportionate share of system NPL/(A) at MD	**$ 18,767,537**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 31,000,437
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,529,896

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,279,060
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 490,212
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (300,305)
Employer's Total Pension Expense/(Income)	**$ 3,468,967**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 917,790	$ 74,415
Changes of assumptions	$ 1,667,197	$ 12,431
Net difference between projected and actual earnings on investments	$ 337,329	$ 0
Changes in proportionate share	$ 2,096,580	$ 140,204
Differences between employer contributions and employer's proportionate share of system contributions	$ 82,451	$ 1,011,281
Total (prior to post-MD contributions)	$ 5,101,347	$ 1,238,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,863,016

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)
1st Fiscal Year	$ 664,704
2nd Fiscal Year	(127,254)
3rd Fiscal Year	2,214,451
4th Fiscal Year	933,598
5th Fiscal Year	177,518
Thereafter	0
Total	$ 3,863,016

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00690158%
Employer's proportionate share at MD	0.00569545%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,056,770
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,066,797**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,762,148
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	484,862

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	186,391
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(55,370)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,785
Employer's Total Pension Expense/(Income)	**$**	**135,806**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 52,170	$ 4,230
Changes of assumptions	$ 94,768	$ 707
Net difference between projected and actual earnings on investments	$ 19,175	$ 0
Changes in proportionate share	$ 124,061	$ 292,024
Differences between employer contributions and employer's proportionate share of system contributions	$ 33,376	$ 71,566
Total (prior to post-MD contributions)	$ 323,550	$ 368,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (44,977)

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)
1st Fiscal Year	$ 16,425
2nd Fiscal Year	(69,357)
3rd Fiscal Year	35,438
4th Fiscal Year	(18,393)
5th Fiscal Year	(9,091)
Thereafter	0
Total	$ (44,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10307924%
Employer's proportionate share at MD	0.08513262%

Employer's proportionate share of system NPL/(A) at prior MD	$ 15,783,500
Employer's proportionate share of system NPL/(A) at MD	**$ 15,945,924**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 26,339,664
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,247,465

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,786,068
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (408,973)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,607,196)
Employer's Total Pension Expense/(Income)	**$ 769,899**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 779,804	$ 63,227
Changes of assumptions	$ 1,416,542	$ 10,562
Net difference between projected and actual earnings on investments	$ 286,614	$ 0
Changes in proportionate share	$ 937,539	$ 2,393,399
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,142,711
Total (prior to post-MD contributions)	$ 3,420,499	$ 6,609,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,189,400)

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)
1st Fiscal Year	$ (1,158,295)
2nd Fiscal Year	(1,803,470)
3rd Fiscal Year	402,880
4th Fiscal Year	(372,689)
5th Fiscal Year	(257,827)
Thereafter	0
Total	$ (3,189,400)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.34249536%
Employer's proportionate share at MD	0.35775440%
Employer's proportionate share of system NPL/(A) at prior MD	$ 52,442,911
Employer's proportionate share of system NPL/(A) at MD	**$ 67,009,854**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 110,687,661
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 30,456,158

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 11,707,947
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (150,914)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 337,984
Employer's Total Pension Expense/(Income)	**$ 11,895,017**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,276,986	$ 265,700
Changes of assumptions	$ 5,952,759	$ 44,384
Net difference between projected and actual earnings on investments	$ 1,204,442	$ 0
Changes in proportionate share	$ 1,986,434	$ 1,537,126
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,861,005	$ 2,722,465
Total (prior to post-MD contributions)	$ 15,281,626	$ 4,569,675
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,711,951

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)
1st Fiscal Year	$ 1,709,602
2nd Fiscal Year	(1,371,063)
3rd Fiscal Year	7,064,821
4th Fiscal Year	2,805,110
5th Fiscal Year	503,480
Thereafter	0
Total	$ 10,711,951

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.11005582%
Employer's proportionate share at MD	0.11128552%

Employer's proportionate share of system NPL/(A) at prior MD	$ 16,851,754
Employer's proportionate share of system NPL/(A) at MD	**$ 20,844,541**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 34,431,258
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,473,900

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,641,954
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,414,957)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (187,340)
Employer's Total Pension Expense/(Income)	**$ 2,039,657**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,019,362	$ 82,650
Changes of assumptions	$ 1,851,706	$ 13,806
Net difference between projected and actual earnings on investments	$ 374,662	$ 0
Changes in proportionate share	$ 150,509	$ 3,068,012
Differences between employer contributions and employer's proportionate share of system contributions	$ 420,338	$ 650,798
Total (prior to post-MD contributions)	$ 3,816,577	$ 3,815,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,311

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (908,516)
2nd Fiscal Year	(1,470,798)
3rd Fiscal Year	1,657,559
4th Fiscal Year	636,440
5th Fiscal Year	86,624
Thereafter	0
Total	$ 1,311

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.69361383%
Employer's proportionate share at MD	0.68222320%
Employer's proportionate share of system NPL/(A) at prior MD	$ 106,206,194
Employer's proportionate share of system NPL/(A) at MD	**$ 127,785,086**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 211,076,902
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 58,078,663

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 22,326,582
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,493,464)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,469,089)
Employer's Total Pension Expense/(Income)	**$ 19,364,029**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,249,081	$ 506,679
Changes of assumptions	$ 11,351,671	$ 84,639
Net difference between projected and actual earnings on investments	$ 2,296,821	$ 0
Changes in proportionate share	$ 6,840,593	$ 5,882,519
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,833,679	$ 7,634,319
Total (prior to post-MD contributions)	$ 28,571,845	$ 14,108,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,463,689

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)
1st Fiscal Year	$ 895,872
2nd Fiscal Year	(4,079,165)
3rd Fiscal Year	13,024,225
4th Fiscal Year	4,420,030
5th Fiscal Year	202,727
Thereafter	0
Total	$ 14,463,689

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02829770%
Employer's proportionate share at MD	0.02333689%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,332,946
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,371,160**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,220,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,986,704

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	763,728
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(451,956)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(334,792)
Employer's Total Pension Expense/(Income)	**$**	**(23,020)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 213,763	$ 17,332
Changes of assumptions	$ 388,308	$ 2,895
Net difference between projected and actual earnings on investments	$ 78,568	$ 0
Changes in proportionate share	$ 62,998	$ 1,520,806
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 789,006
Total (prior to post-MD contributions)	$ 743,637	$ 2,330,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,586,402)

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)
1st Fiscal Year	$ (571,711)
2nd Fiscal Year	(744,546)
3rd Fiscal Year	(61,148)
4th Fiscal Year	(149,302)
5th Fiscal Year	(59,696)
Thereafter	0
Total	$ (1,586,402)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00561135%
Employer's proportionate share at MD		0.00661154%
Employer's proportionate share of system NPL/(A) at prior MD	$	859,210
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,238,387**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,045,582
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	562,850
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	216,371
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,425)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	30,307
Employer's Total Pension Expense/(Income)	**$**	**237,253**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 60,561	$ 4,910
Changes of assumptions	$ 110,011	$ 820
Net difference between projected and actual earnings on investments	$ 22,259	$ 0
Changes in proportionate share	$ 168,255	$ 122,417
Differences between employer contributions and employer's proportionate share of system contributions	$ 104,601	$ 1,429
Total (prior to post-MD contributions)	$ 465,687	$ 129,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 336,111

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 38,591
2nd Fiscal Year	15,735
3rd Fiscal Year	175,639
4th Fiscal Year	85,098
5th Fiscal Year	21,048
Thereafter	0
Total	$ 336,111

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01113356%
Employer's proportionate share at MD	0.01176543%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,704,771
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,203,746**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,640,173
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,001,608

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	385,038
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(97,961)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	37,633
Employer's Total Pension Expense/(Income)	**$**	**324,710**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 107,770	$ 8,738
Changes of assumptions	$ 195,768	$ 1,460
Net difference between projected and actual earnings on investments	$ 39,610	$ 0
Changes in proportionate share	$ 209,125	$ 220,336
Differences between employer contributions and employer's proportionate share of system contributions	$ 204,255	$ 72,982
Total (prior to post-MD contributions)	$ 756,528	$ 303,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 453,012

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)
1st Fiscal Year	$ 35,759
2nd Fiscal Year	(34,291)
3rd Fiscal Year	285,975
4th Fiscal Year	140,710
5th Fiscal Year	24,859
Thereafter	0
Total	$ 453,012

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02414247%
Employer's proportionate share at MD	0.02766679%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,696,697
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,182,180**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,559,985
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,355,314

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	905,429
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	148,968
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	76,693
Employer's Total Pension Expense/(Income)	**$**	**1,131,090**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 253,424	$ 20,548
Changes of assumptions	$ 460,354	$ 3,432
Net difference between projected and actual earnings on investments	$ 93,145	$ 0
Changes in proportionate share	$ 461,749	$ 48,495
Differences between employer contributions and employer's proportionate share of system contributions	$ 318,848	$ 111,463
Total (prior to post-MD contributions)	$ 1,587,520	$ 183,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,403,582

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 306,933
2nd Fiscal Year	28,938
3rd Fiscal Year	672,202
4th Fiscal Year	323,191
5th Fiscal Year	72,318
Thereafter	0
Total	$ 1,403,582

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02659027%
Employer's proportionate share at MD	0.01847658%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,071,504
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,460,790**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,716,574
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,572,938

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	604,669
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(193,252)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(368,347)
Employer's Total Pension Expense/(Income)	**$**	**43,070**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 169,243	$ 13,722
Changes of assumptions	$ 307,436	$ 2,292
Net difference between projected and actual earnings on investments	$ 62,205	$ 0
Changes in proportionate share	$ 611,908	$ 1,320,926
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,002,391
Total (prior to post-MD contributions)	$ 1,150,792	$ 2,339,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,188,539)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (351,179)
2nd Fiscal Year	(545,153)
3rd Fiscal Year	(21,210)
4th Fiscal Year	(169,095)
5th Fiscal Year	(101,903)
Thereafter	0
Total	$ (1,188,539)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	35
Employer's Total Pension Expense/(Income)	**$**	**35**

	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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.11011740%
Employer's proportionate share at MD	0.11483703%

Employer's proportionate share of system NPL/(A) at prior MD	$	16,861,183
Employer's proportionate share of system NPL/(A) at MD	**$**	**21,509,764**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	35,530,079
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,776,245

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,758,181
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(718,299)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	99,575
Employer's Total Pension Expense/(Income)	**$**	**3,139,457**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,051,893	$ 85,288
Changes of assumptions	$ 1,910,800	$ 14,247
Net difference between projected and actual earnings on investments	$ 386,619	$ 0
Changes in proportionate share	$ 577,656	$ 1,888,327
Differences between employer contributions and employer's proportionate share of system contributions	$ 993,364	$ 878,043
Total (prior to post-MD contributions)	$ 4,920,332	$ 2,865,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,054,427

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,334)
2nd Fiscal Year	(841,941)
3rd Fiscal Year	1,953,815
4th Fiscal Year	770,924
5th Fiscal Year	173,963
Thereafter	0
Total	$ 2,054,427

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.15908710%
Employer's proportionate share at MD	0.07907896%

Employer's proportionate share of system NPL/(A) at prior MD	$ 24,359,427
Employer's proportionate share of system NPL/(A) at MD	**$ 14,812,032**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 24,466,688
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,732,108

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,587,955
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (8,900,404)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 12,463,143
Employer's Total Pension Expense/(Income)	**$ 6,150,694**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 724,354	$ 58,731
Changes of assumptions	$ 1,315,813	$ 9,811
Net difference between projected and actual earnings on investments	$ 266,233	$ 0
Changes in proportionate share	$ 149,971	$ 32,581,987
Differences between employer contributions and employer's proportionate share of system contributions	$ 44,990,859	$ 330,953
Total (prior to post-MD contributions)	$ 47,447,230	$ 32,981,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,465,748

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)
1st Fiscal Year	$ 4,106,813
2nd Fiscal Year	3,534,817
3rd Fiscal Year	5,772,623
4th Fiscal Year	1,785,230
5th Fiscal Year	(733,735)
Thereafter	0
Total	$ 14,465,748

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03179003%
Employer's proportionate share at MD	0.02670132%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,867,691
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,001,340**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,261,273
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,273,123

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	873,833
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(45,539)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(277,566)
Employer's Total Pension Expense/(Income)	**$**	**550,728**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 244,581	$ 19,831
Changes of assumptions	$ 444,290	$ 3,313
Net difference between projected and actual earnings on investments	$ 89,895	$ 0
Changes in proportionate share	$ 306,833	$ 685,798
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 676,486
Total (prior to post-MD contributions)	$ 1,085,599	$ 1,385,428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (299,829)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (113,305)
2nd Fiscal Year	(382,430)
3rd Fiscal Year	262,031
4th Fiscal Year	(16,855)
5th Fiscal Year	(49,271)
Thereafter	0
Total	$ (299,829)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.33239071%
Employer's proportionate share at MD	0.31429749%

Employer's proportionate share of system NPL/(A) at prior MD	$ 50,895,687
Employer's proportionate share of system NPL/(A) at MD	**$ 58,870,076**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 97,242,281
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 26,756,607

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 10,285,767
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,881,412)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (477,506)
Employer's Total Pension Expense/(Income)	**$ 7,926,849**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,878,926	$ 233,425
Changes of assumptions	$ 5,229,669	$ 38,993
Net difference between projected and actual earnings on investments	$ 1,058,136	$ 0
Changes in proportionate share	$ 0	$ 5,232,416
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,390,209	$ 3,909,063
Total (prior to post-MD contributions)	$ 10,556,940	$ 9,413,897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,143,043

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)
1st Fiscal Year	$ (755,834)
2nd Fiscal Year	(3,397,783)
3rd Fiscal Year	4,288,644
4th Fiscal Year	1,024,419
5th Fiscal Year	(16,401)
Thereafter	0
Total	$ 1,143,043

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04830448%
Employer's proportionate share at MD		0.05116236%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,396,385
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,583,061**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,829,412
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,355,527
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,674,350
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(57,137)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(67,566)
Employer's Total Pension Expense/(Income)	**$**	**1,549,647**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 468,641	$ 37,998
Changes of assumptions	$ 851,302	$ 6,347
Net difference between projected and actual earnings on investments	$ 172,247	$ 0
Changes in proportionate share	$ 437,781	$ 610,493
Differences between employer contributions and employer's proportionate share of system contributions	$ 191,067	$ 408,040
Total (prior to post-MD contributions)	$ 2,121,038	$ 1,062,878
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,058,160

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)
1st Fiscal Year	$ 83,514
2nd Fiscal Year	(377,440)
3rd Fiscal Year	915,380
4th Fiscal Year	373,478
5th Fiscal Year	63,226
Thereafter	0
Total	$ 1,058,160

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02581857%
Employer's proportionate share at MD	0.01954086%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,953,341
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,660,137**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,045,857
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,663,542

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	639,498
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(279,204)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(238,139)
Employer's Total Pension Expense/(Income)	**$**	**122,155**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 178,992	$ 14,513
Changes of assumptions	$ 325,145	$ 2,424
Net difference between projected and actual earnings on investments	$ 65,788	$ 0
Changes in proportionate share	$ 459,769	$ 1,032,439
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 727,067
Total (prior to post-MD contributions)	$ 1,029,694	$ 1,776,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (746,749)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (266,643)
2nd Fiscal Year	(427,974)
3rd Fiscal Year	111,857
4th Fiscal Year	(85,609)
5th Fiscal Year	(78,380)
Thereafter	0
Total	$ (746,749)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.76972530%
Employer's proportionate share at MD	0.73993809%
Employer's proportionate share of system NPL/(A) at prior MD	$ 117,860,387
Employer's proportionate share of system NPL/(A) at MD	**$ 138,595,481**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 228,933,639
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 62,992,016

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 24,215,372
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,007,119)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (912,946)
Employer's Total Pension Expense/(Income)	**$ 21,295,307**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,777,742	$ 549,543
Changes of assumptions	$ 12,312,003	$ 91,799
Net difference between projected and actual earnings on investments	$ 2,491,128	$ 0
Changes in proportionate share	$ 1,428,274	$ 6,109,229
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,174,392	$ 7,981,042
Total (prior to post-MD contributions)	$ 27,183,539	$ 14,731,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,451,926

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 570,339
2nd Fiscal Year	(5,234,006)
3rd Fiscal Year	12,813,711
4th Fiscal Year	4,049,395
5th Fiscal Year	252,488
Thereafter	0
Total	$ 12,451,926

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.28726954%
Employer's proportionate share at MD	0.26566034%

Employer's proportionate share of system NPL/(A) at prior MD	$ 43,986,730
Employer's proportionate share of system NPL/(A) at MD	**$ 49,760,004**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 82,194,158
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 22,616,055

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,694,057
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,404,793)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (597,958)
Employer's Total Pension Expense/(Income)	**$ 6,691,306**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,433,416	$ 197,303
Changes of assumptions	$ 4,420,384	$ 32,959
Net difference between projected and actual earnings on investments	$ 894,391	$ 0
Changes in proportionate share	$ 177,837	$ 4,046,430
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,010,283	$ 3,168,220
Total (prior to post-MD contributions)	$ 8,936,311	$ 7,444,912
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,491,399

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)
1st Fiscal Year	$ (683,306)
2nd Fiscal Year	(2,690,130)
3rd Fiscal Year	3,954,904
4th Fiscal Year	977,764
5th Fiscal Year	(67,832)
Thereafter	0
Total	$ 1,491,399

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04010464%
Employer's proportionate share at MD	0.03609076%

Employer's proportionate share of system NPL/(A) at prior MD	$	6,140,825
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,760,047**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,166,325
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,072,459

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,181,114
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(147,736)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(393,360)
Employer's Total Pension Expense/(Income)	**$**	**640,018**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 330,587	$ 26,804
Changes of assumptions	$ 600,523	$ 4,478
Net difference between projected and actual earnings on investments	$ 121,506	$ 0
Changes in proportionate share	$ 371,050	$ 834,723
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,070,220
Total (prior to post-MD contributions)	$ 1,423,666	$ 1,936,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (512,559)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (198,159)
2nd Fiscal Year	(602,281)
3rd Fiscal Year	320,126
4th Fiscal Year	11,853
5th Fiscal Year	(44,098)
Thereafter	0
Total	$ (512,559)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.86825591%
Employer's proportionate share at MD	0.78787535%
Employer's proportionate share of system NPL/(A) at prior MD	$ 132,947,400
Employer's proportionate share of system NPL/(A) at MD	**$ 147,574,459**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 243,765,219
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 67,072,986
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 25,784,177
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (539,377)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (7,558,291)
Employer's Total Pension Expense/(Income)	**$ 17,686,509**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,216,842	$ 585,146
Changes of assumptions	$ 13,109,642	$ 97,746
Net difference between projected and actual earnings on investments	$ 2,652,517	$ 0
Changes in proportionate share	$ 9,320,563	$ 11,437,009
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 20,438,274
Total (prior to post-MD contributions)	$ 32,299,564	$ 32,558,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (258,611)

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)
1st Fiscal Year	$ (2,817,476)
2nd Fiscal Year	(8,890,553)
3rd Fiscal Year	10,823,224
4th Fiscal Year	1,582,805
5th Fiscal Year	(956,611)
Thereafter	0
Total	$ (258,611)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10170357%
Employer's proportionate share at MD	0.09558308%

Employer's proportionate share of system NPL/(A) at prior MD	$ 15,572,857
Employer's proportionate share of system NPL/(A) at MD	**$ 17,903,367**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 29,572,991
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,137,128

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,128,072
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 106,660
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (757,293)
Employer's Total Pension Expense/(Income)	**$ 2,477,439**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 875,529	$ 70,988
Changes of assumptions	$ 1,590,429	$ 11,858
Net difference between projected and actual earnings on investments	$ 321,797	$ 0
Changes in proportionate share	$ 1,647,344	$ 844,656
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,173,216
Total (prior to post-MD contributions)	$ 4,435,099	$ 3,100,718
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,334,381

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)
1st Fiscal Year	$ 22,678
2nd Fiscal Year	(672,198)
3rd Fiscal Year	1,647,024
4th Fiscal Year	398,094
5th Fiscal Year	(61,217)
Thereafter	0
Total	$ 1,334,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.39108237%
Employer's proportionate share at MD	0.36422883%
Employer's proportionate share of system NPL/(A) at prior MD	$ 59,882,557
Employer's proportionate share of system NPL/(A) at MD	**$ 68,222,559**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 112,690,822
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 31,007,335

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 11,919,831
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (3,998,110)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (83,140)
Employer's Total Pension Expense/(Income)	**$ 7,838,581**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,336,291	$ 270,508
Changes of assumptions	$ 6,060,489	$ 45,187
Net difference between projected and actual earnings on investments	$ 1,226,239	$ 0
Changes in proportionate share	$ 0	$ 10,556,562
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,677,986	$ 3,575,706
Total (prior to post-MD contributions)	$ 13,301,005	$ 14,447,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,146,958)

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)
1st Fiscal Year	$ (2,202,777)
2nd Fiscal Year	(4,587,925)
3rd Fiscal Year	4,585,978
4th Fiscal Year	1,036,416
5th Fiscal Year	21,349
Thereafter	0
Total	$ (1,146,958)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,934
Employer's Total Pension Expense/(Income)	**$**	**1,934**

	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	$	6,076	$	0
Total (prior to post-MD contributions)	$	6,076	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	6,076

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	1,934
2nd Fiscal Year		1,934
3rd Fiscal Year		1,204
4th Fiscal Year		718
5th Fiscal Year		286
Thereafter		0
Total	$	6,076

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00633129%
Employer's proportionate share at MD		0.00643122%
Employer's proportionate share of system NPL/(A) at prior MD	$	969,448
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,204,612**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,989,792
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	547,499
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	210,469
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(12,299)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,973
Employer's Total Pension Expense/(Income)	**$**	**201,143**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 58,909	$ 4,776
Changes of assumptions	$ 107,011	$ 798
Net difference between projected and actual earnings on investments	$ 21,652	$ 0
Changes in proportionate share	$ 16,626	$ 108,309
Differences between employer contributions and employer's proportionate share of system contributions	$ 52,944	$ 51,195
Total (prior to post-MD contributions)	$ 257,142	$ 165,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 92,064

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)
1st Fiscal Year	$ (934)
2nd Fiscal Year	(59,943)
3rd Fiscal Year	105,022
4th Fiscal Year	41,141
5th Fiscal Year	6,778
Thereafter	0
Total	$ 92,064

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02510089%
Employer's proportionate share at MD	0.01727113%

Employer's proportionate share of system NPL/(A) at prior MD	$ 3,843,450
Employer's proportionate share of system NPL/(A) at MD	**$ 3,235,001**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 5,343,613
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,470,317

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 565,219
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (501,996)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 183,445
Employer's Total Pension Expense/(Income)	**$ 246,668**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 158,201	$ 12,827
Changes of assumptions	$ 287,378	$ 2,143
Net difference between projected and actual earnings on investments	$ 58,146	$ 0
Changes in proportionate share	$ 174,353	$ 1,917,550
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,867,265	$ 705,780
Total (prior to post-MD contributions)	$ 2,545,343	$ 2,638,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (92,957)

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)
1st Fiscal Year	$ (72,533)
2nd Fiscal Year	(214,323)
3rd Fiscal Year	307,958
4th Fiscal Year	(5,054)
5th Fiscal Year	(109,004)
Thereafter	0
Total	$ (92,957)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06242596%
Employer's proportionate share at MD	0.06184448%

Employer's proportionate share of system NPL/(A) at prior MD	$	9,558,667
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,583,895**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	19,134,414
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,264,911

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,023,936
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(329,926)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(70,267)
Employer's Total Pension Expense/(Income)	**$**	**1,623,743**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 566,488	$ 45,931
Changes of assumptions	$ 1,029,045	$ 7,673
Net difference between projected and actual earnings on investments	$ 208,210	$ 0
Changes in proportionate share	$ 145,994	$ 666,515
Differences between employer contributions and employer's proportionate share of system contributions	$ 184,651	$ 579,630
Total (prior to post-MD contributions)	$ 2,134,388	$ 1,299,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 834,639

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)
1st Fiscal Year	$ (94,524)
2nd Fiscal Year	(527,094)
3rd Fiscal Year	1,068,251
4th Fiscal Year	363,267
5th Fiscal Year	24,739
Thereafter	0
Total	$ 834,639

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07695189%
Employer's proportionate share at MD	0.05096015%

Employer's proportionate share of system NPL/(A) at prior MD	$ 11,782,878
Employer's proportionate share of system NPL/(A) at MD	**$ 9,545,186**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,766,850
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,338,312

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,667,733
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (340,981)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,452,060)
Employer's Total Pension Expense/(Income)	**$ (125,308)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 466,789	$ 37,848
Changes of assumptions	$ 847,938	$ 6,322
Net difference between projected and actual earnings on investments	$ 171,566	$ 0
Changes in proportionate share	$ 3,434,983	$ 4,314,936
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,838,195
Total (prior to post-MD contributions)	$ 4,921,276	$ 8,197,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,276,025)

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)
1st Fiscal Year	$ (1,044,898)
2nd Fiscal Year	(1,480,060)
3rd Fiscal Year	70,192
4th Fiscal Year	(465,733)
5th Fiscal Year	(355,526)
Thereafter	0
Total	$ (3,276,025)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.48900066%
Employer's proportionate share at MD	0.41837800%
Employer's proportionate share of system NPL/(A) at prior MD	$ 74,875,812
Employer's proportionate share of system NPL/(A) at MD	**$ 78,365,070**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 129,444,340
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 35,617,134

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 13,691,928
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (3,613,120)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,678,986)
Employer's Total Pension Expense/(Income)	**$ 7,399,822**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,832,291	$ 310,724
Changes of assumptions	$ 6,961,489	$ 51,905
Net difference between projected and actual earnings on investments	$ 1,408,541	$ 0
Changes in proportionate share	$ 3,425,024	$ 12,578,873
Differences between employer contributions and employer's proportionate share of system contributions	$ 289,745	$ 6,553,462
Total (prior to post-MD contributions)	$ 15,917,090	$ 19,494,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,577,874)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,011,672)
2nd Fiscal Year	(5,973,716)
3rd Fiscal Year	5,233,290
4th Fiscal Year	736,581
5th Fiscal Year	(562,357)
Thereafter	0
Total	$ (3,577,874)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.19960264%
Employer's proportionate share at MD	0.15741544%

Employer's proportionate share of system NPL/(A) at prior MD	$ 30,563,169
Employer's proportionate share of system NPL/(A) at MD	**$ 29,484,992**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 48,703,655
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 13,401,008

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,151,611
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (693,259)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,632,176)
Employer's Total Pension Expense/(Income)	**$ 1,826,176**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,441,906	$ 116,911
Changes of assumptions	$ 2,619,272	$ 19,529
Net difference between projected and actual earnings on investments	$ 529,966	$ 0
Changes in proportionate share	$ 3,348,369	$ 6,403,737
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 6,692,842
Total (prior to post-MD contributions)	$ 7,939,513	$ 13,233,019
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,293,506)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,831,214)
2nd Fiscal Year	(3,241,261)
3rd Fiscal Year	919,568
4th Fiscal Year	(610,873)
5th Fiscal Year	(529,726)
Thereafter	0
Total	$ (5,293,506)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09909190%
Employer's proportionate share at MD	0.08190934%

Employer's proportionate share of system NPL/(A) at prior MD	$ 15,172,958
Employer's proportionate share of system NPL/(A) at MD	**$ 15,342,181**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 25,342,395
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,973,062

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,680,583
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (95,809)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (997,905)
Employer's Total Pension Expense/(Income)	**$ 1,586,869**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 750,280	$ 60,833
Changes of assumptions	$ 1,362,909	$ 10,162
Net difference between projected and actual earnings on investments	$ 275,762	$ 0
Changes in proportionate share	$ 914,254	$ 2,138,802
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,514,560
Total (prior to post-MD contributions)	$ 3,303,205	$ 4,724,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,421,152)

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)
1st Fiscal Year	$ (538,309)
2nd Fiscal Year	(1,296,586)
3rd Fiscal Year	714,032
4th Fiscal Year	(127,780)
5th Fiscal Year	(172,510)
Thereafter	0
Total	$ (1,421,152)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04449763%
Employer's proportionate share at MD	0.02166372%

Employer's proportionate share of system NPL/(A) at prior MD	$	6,813,480
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,057,763**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,702,661
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,844,264

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	708,972
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(961,404)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	599,091
Employer's Total Pension Expense/(Income)	**$**	**346,659**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 198,437	$ 16,089
Changes of assumptions	$ 360,468	$ 2,688
Net difference between projected and actual earnings on investments	$ 72,935	$ 0
Changes in proportionate share	$ 455,582	$ 4,676,099
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,056,917	$ 973,782
Total (prior to post-MD contributions)	$ 5,144,339	$ 5,668,658
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (524,319)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,858)
2nd Fiscal Year	(296,319)
3rd Fiscal Year	316,391
4th Fiscal Year	(224,275)
5th Fiscal Year	(282,259)
Thereafter	0
Total	$ (524,319)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03043973%
Employer's proportionate share at MD	0.03366397%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,660,933
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,305,493**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,415,486
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,865,863

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,101,694
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	49,306
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(82,417)
Employer's Total Pension Expense/(Income)	**$**	**1,068,583**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 308,358	$ 25,002
Changes of assumptions	$ 560,143	$ 4,176
Net difference between projected and actual earnings on investments	$ 113,336	$ 0
Changes in proportionate share	$ 601,079	$ 90,059
Differences between employer contributions and employer's proportionate share of system contributions	$ 44,908	$ 310,299
Total (prior to post-MD contributions)	$ 1,627,824	$ 429,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,198,288

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)
1st Fiscal Year	$ 186,767
2nd Fiscal Year	(51,730)
3rd Fiscal Year	722,774
4th Fiscal Year	287,965
5th Fiscal Year	52,511
Thereafter	0
Total	$ 1,198,288

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01165239%
Employer's proportionate share at MD	0.00835437%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,784,215
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,564,831**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,584,806
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	711,220

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	273,407
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(287,795)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	370,768
Employer's Total Pension Expense/(Income)	**$**	**356,380**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 76,525	$ 6,205
Changes of assumptions	$ 139,010	$ 1,036
Net difference between projected and actual earnings on investments	$ 28,126	$ 0
Changes in proportionate share	$ 37,501	$ 709,940
Differences between employer contributions and employer's proportionate share of system contributions	$ 934,248	$ 7,203
Total (prior to post-MD contributions)	$ 1,215,410	$ 724,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 491,026

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)
1st Fiscal Year	$ 156,417
2nd Fiscal Year	140,951
3rd Fiscal Year	214,102
4th Fiscal Year	659
5th Fiscal Year	(21,103)
Thereafter	0
Total	$ 491,026

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.22596488%
Employer's proportionate share at MD	0.20104887%

Employer's proportionate share of system NPL/(A) at prior MD	$ 34,599,757
Employer's proportionate share of system NPL/(A) at MD	**$ 37,657,833**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 62,203,649
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 17,115,586

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,579,568
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,299,073)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,378,715)
Employer's Total Pension Expense/(Income)	**$ 3,901,780**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,841,583	$ 149,317
Changes of assumptions	$ 3,345,299	$ 24,943
Net difference between projected and actual earnings on investments	$ 676,865	$ 0
Changes in proportionate share	$ 468,354	$ 4,394,328
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,902	$ 3,698,828
Total (prior to post-MD contributions)	$ 6,335,003	$ 8,267,416
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,932,413)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,332,447)
2nd Fiscal Year	(2,930,227)
3rd Fiscal Year	2,273,379
4th Fiscal Year	265,888
5th Fiscal Year	(209,005)
Thereafter	0
Total	$ (1,932,413)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.23470108%
Employer's proportionate share at MD	0.25127314%

Employer's proportionate share of system NPL/(A) at prior MD	$ 35,937,444
Employer's proportionate share of system NPL/(A) at MD	**$ 47,065,183**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 77,742,821
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 21,391,252

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,223,218
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (545,967)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (98,731)
Employer's Total Pension Expense/(Income)	**$ 7,578,520**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,301,631	$ 186,618
Changes of assumptions	$ 4,180,993	$ 31,174
Net difference between projected and actual earnings on investments	$ 845,954	$ 0
Changes in proportionate share	$ 2,520,480	$ 3,201,381
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,028,853	$ 1,907,997
Total (prior to post-MD contributions)	$ 10,877,911	$ 5,327,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,550,741

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 636,075
2nd Fiscal Year	(1,501,501)
3rd Fiscal Year	4,377,233
4th Fiscal Year	1,677,223
5th Fiscal Year	361,711
Thereafter	0
Total	$ 5,550,741

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01869480%
Employer's proportionate share at MD	0.01597976%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,862,549
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,993,119**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,944,069
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,360,380

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	522,957
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(301,533)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(110,173)
Employer's Total Pension Expense/(Income)	**$**	**111,251**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 146,373	$ 11,868
Changes of assumptions	$ 265,891	$ 1,982
Net difference between projected and actual earnings on investments	$ 53,799	$ 0
Changes in proportionate share	$ 16,238	$ 614,255
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,199	$ 325,937
Total (prior to post-MD contributions)	$ 495,500	$ 954,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (458,542)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (237,166)
2nd Fiscal Year	(321,814)
3rd Fiscal Year	131,559
4th Fiscal Year	(5,426)
5th Fiscal Year	(25,696)
Thereafter	0
Total	$ (458,542)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	1.07559541%
Employer's proportionate share at MD	0.94367219%
Employer's proportionate share of system NPL/(A) at prior MD	$ 164,695,238
Employer's proportionate share of system NPL/(A) at MD	**$ 176,756,276**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 291,968,086
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 80,336,200
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 30,882,818
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (8,078,999)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (5,112,006)
Employer's Total Pension Expense/(Income)	**$ 17,691,813**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,643,921	$ 700,854
Changes of assumptions	$ 15,701,982	$ 117,075
Net difference between projected and actual earnings on investments	$ 3,177,034	$ 0
Changes in proportionate share	$ 0	$ 23,796,418
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,023,500	$ 14,723,012
Total (prior to post-MD contributions)	$ 29,546,437	$ 39,337,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,790,922)

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)
1st Fiscal Year	$ (6,982,226)
2nd Fiscal Year	(13,899,515)
3rd Fiscal Year	10,619,065
4th Fiscal Year	1,326,428
5th Fiscal Year	(854,674)
Thereafter	0
Total	$ (9,790,922)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04412934%
Employer's proportionate share at MD	0.01650714%

Employer's proportionate share of system NPL/(A) at prior MD	$ 6,757,087
Employer's proportionate share of system NPL/(A) at MD	**$ 3,091,901**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 5,107,238
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,405,277

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 540,216
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,132,987)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,785,591
Employer's Total Pension Expense/(Income)	**$ 192,820**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 151,203	$ 12,260
Changes of assumptions	$ 274,666	$ 2,048
Net difference between projected and actual earnings on investments	$ 55,574	$ 0
Changes in proportionate share	$ 191,693	$ 7,666,670
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,276,221	$ 909,353
Total (prior to post-MD contributions)	$ 8,949,357	$ 8,590,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 359,026

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)
1st Fiscal Year	$ 66,915
2nd Fiscal Year	60,128
3rd Fiscal Year	649,904
4th Fiscal Year	(89,305)
5th Fiscal Year	(328,614)
Thereafter	0
Total	$ 359,026

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04587727%
Employer's proportionate share at MD	0.04990326%

Employer's proportionate share of system NPL/(A) at prior MD	$ 7,024,731
Employer's proportionate share of system NPL/(A) at MD	**$ 9,347,223**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,439,852
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,248,338

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,633,145
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (364,799)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (36,351)
Employer's Total Pension Expense/(Income)	**$ 1,231,995**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 457,108	$ 37,063
Changes of assumptions	$ 830,352	$ 6,191
Net difference between projected and actual earnings on investments	$ 168,008	$ 0
Changes in proportionate share	$ 646,610	$ 995,566
Differences between employer contributions and employer's proportionate share of system contributions	$ 244,402	$ 441,367
Total (prior to post-MD contributions)	$ 2,346,480	$ 1,480,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 866,293

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)
1st Fiscal Year	$ (204,966)
2nd Fiscal Year	(436,766)
3rd Fiscal Year	983,290
4th Fiscal Year	448,856
5th Fiscal Year	75,879
Thereafter	0
Total	$ 866,293

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01906771%
Employer's proportionate share at MD		0.02066415%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,919,649
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,870,537**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,393,398
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,759,169
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	676,259
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(22,360)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	46,629
Employer's Total Pension Expense/(Income)	**$**	**700,528**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 189,281	$ 15,347
Changes of assumptions	$ 343,836	$ 2,564
Net difference between projected and actual earnings on investments	$ 69,569	$ 0
Changes in proportionate share	$ 266,340	$ 210,881
Differences between employer contributions and employer's proportionate share of system contributions	$ 371,124	$ 217,294
Total (prior to post-MD contributions)	$ 1,240,150	$ 446,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 794,064

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)
1st Fiscal Year	$ 107,101
2nd Fiscal Year	(29,996)
3rd Fiscal Year	455,771
4th Fiscal Year	208,618
5th Fiscal Year	52,570
Thereafter	0
Total	$ 794,064

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.23604460%
Employer's proportionate share at MD	0.24051032%

Employer's proportionate share of system NPL/(A) at prior MD	$ 36,143,164
Employer's proportionate share of system NPL/(A) at MD	**$ 45,049,233**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 74,412,851
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 20,474,997

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 7,870,992
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (792,702)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 514,806
Employer's Total Pension Expense/(Income)	**$ 7,593,096**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,203,045	$ 178,624
Changes of assumptions	$ 4,001,907	$ 29,838
Net difference between projected and actual earnings on investments	$ 809,719	$ 0
Changes in proportionate share	$ 646,110	$ 1,322,778
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,490,820	$ 1,739,716
Total (prior to post-MD contributions)	$ 10,151,601	$ 3,270,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,880,645

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)
1st Fiscal Year	$ 963,356
2nd Fiscal Year	(959,910)
3rd Fiscal Year	4,797,430
4th Fiscal Year	1,822,346
5th Fiscal Year	257,424
Thereafter	0
Total	$ 6,880,645

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03345735%
Employer's proportionate share at MD	0.03607588%

Employer's proportionate share of system NPL/(A) at prior MD	$ 5,122,992
Employer's proportionate share of system NPL/(A) at MD	**$ 6,757,260**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,161,721
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,071,193

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,180,627
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (18,393)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (7,727)
Employer's Total Pension Expense/(Income)	**$ 1,154,507**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 330,451	$ 26,793
Changes of assumptions	$ 600,275	$ 4,476
Net difference between projected and actual earnings on investments	$ 121,456	$ 0
Changes in proportionate share	$ 422,147	$ 269,365
Differences between employer contributions and employer's proportionate share of system contributions	$ 157,526	$ 258,505
Total (prior to post-MD contributions)	$ 1,631,855	$ 559,139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,072,716

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)
1st Fiscal Year	$ 109,915
2nd Fiscal Year	(123,265)
3rd Fiscal Year	742,955
4th Fiscal Year	291,924
5th Fiscal Year	51,186
Thereafter	0
Total	$ 1,072,716

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05363157%
Employer's proportionate share at MD	0.05437935%

Employer's proportionate share of system NPL/(A) at prior MD	$	8,212,069
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,185,625**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,824,735
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,629,394

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,779,630
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(29,061)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(29,689)
Employer's Total Pension Expense/(Income)	**$**	**1,720,880**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 498,108	$ 40,387
Changes of assumptions	$ 904,831	$ 6,746
Net difference between projected and actual earnings on investments	$ 183,077	$ 0
Changes in proportionate share	$ 398,748	$ 294,902
Differences between employer contributions and employer's proportionate share of system contributions	$ 350,096	$ 530,067
Total (prior to post-MD contributions)	$ 2,334,860	$ 872,102
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,462,758

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)
1st Fiscal Year	$ 132,883
2nd Fiscal Year	(217,981)
3rd Fiscal Year	1,094,864
4th Fiscal Year	399,652
5th Fiscal Year	53,341
Thereafter	0
Total	$ 1,462,758

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00181640%
Employer's proportionate share at MD		0.00168340%
Employer's proportionate share of system NPL/(A) at prior MD	$	278,127
Employer's proportionate share of system NPL/(A) at MD	**$**	**315,312**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	520,837
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	143,310

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	55,091
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(13,354)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,493
Employer's Total Pension Expense/(Income)	**$**	**50,230**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,420	$ 1,250
Changes of assumptions	$ 28,010	$ 209
Net difference between projected and actual earnings on investments	$ 5,667	$ 0
Changes in proportionate share	$ 99,185	$ 63,063
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,911	$ 13,384
Total (prior to post-MD contributions)	$ 177,193	$ 77,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 99,287

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)
1st Fiscal Year	$ 9,474
2nd Fiscal Year	16,753
3rd Fiscal Year	54,788
4th Fiscal Year	17,963
5th Fiscal Year	309
Thereafter	0
Total	$ 99,287

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01090593%
Employer's proportionate share at MD		0.01032125%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,669,917
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,933,241**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,193,350
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	878,663

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	337,775
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(25,385)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,249
Employer's Total Pension Expense/(Income)	**$**	**316,639**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 94,541	$ 7,665
Changes of assumptions	$ 171,738	$ 1,280
Net difference between projected and actual earnings on investments	$ 34,748	$ 0
Changes in proportionate share	$ 99,666	$ 144,709
Differences between employer contributions and employer's proportionate share of system contributions	$ 106,330	$ 111,252
Total (prior to post-MD contributions)	$ 507,023	$ 264,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 242,117

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 22,085
2nd Fiscal Year	(54,884)
3rd Fiscal Year	201,363
4th Fiscal Year	69,374
5th Fiscal Year	4,179
Thereafter	0
Total	$ 242,117

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00248235%
Employer's proportionate share at MD		0.00291609%
Employer's proportionate share of system NPL/(A) at prior MD	$	380,098
Employer's proportionate share of system NPL/(A) at MD	**$**	**546,204**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	902,226
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	248,251
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(37,043)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,909)
Employer's Total Pension Expense/(Income)	**$**	**42,481**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,711	$ 2,166
Changes of assumptions	$ 48,522	$ 362
Net difference between projected and actual earnings on investments	$ 9,818	$ 0
Changes in proportionate share	$ 53,087	$ 59,005
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,968	$ 47,830
Total (prior to post-MD contributions)	$ 143,106	$ 109,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 33,743

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,277)
2nd Fiscal Year	(29,100)
3rd Fiscal Year	49,141
4th Fiscal Year	22,828
5th Fiscal Year	5,151
Thereafter	0
Total	$ 33,743

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00412221%
Employer's proportionate share at MD		0.00391537%
Employer's proportionate share of system NPL/(A) at prior MD	$	631,193
Employer's proportionate share of system NPL/(A) at MD	**$**	**733,376**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,211,399
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	333,321
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	128,135
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,950
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,225)
Employer's Total Pension Expense/(Income)	**$**	**122,860**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 35,864	$ 2,908
Changes of assumptions	$ 65,149	$ 486
Net difference between projected and actual earnings on investments	$ 13,182	$ 0
Changes in proportionate share	$ 28,755	$ 102,501
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,905	$ 48,349
Total (prior to post-MD contributions)	$ 144,855	$ 154,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,389)

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)
1st Fiscal Year	$ 1,462
2nd Fiscal Year	(51,264)
3rd Fiscal Year	37,437
4th Fiscal Year	3,688
5th Fiscal Year	(712)
Thereafter	0
Total	$ (9,389)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00261661%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	400,655
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(94,098)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,290)
Employer's Total Pension Expense/(Income)	**$**	**(97,388)**

	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	$ 40,776	$ 325,962
Differences between employer contributions and employer's proportionate share of system contributions	$ 21,825	$ 54,612
Total (prior to post-MD contributions)	$ 62,601	$ 380,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (317,973)

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)
1st Fiscal Year	$ (68,322)
2nd Fiscal Year	(67,115)
3rd Fiscal Year	(76,344)
4th Fiscal Year	(77,079)
5th Fiscal Year	(29,113)
Thereafter	0
Total	$ (317,973)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00700499%
Employer's proportionate share at MD		0.00534914%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,072,605
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,001,931**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,655,001
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	455,380
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	175,057
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(89,006)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,092)
Employer's Total Pension Expense/(Income)	**$**	**81,959**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,997	$ 3,973
Changes of assumptions	$ 89,006	$ 664
Net difference between projected and actual earnings on investments	$ 18,009	$ 0
Changes in proportionate share	$ 24,157	$ 315,078
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,955	$ 81,776
Total (prior to post-MD contributions)	$ 228,124	$ 401,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (173,367)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (52,084)
2nd Fiscal Year	(106,359)
3rd Fiscal Year	21,271
4th Fiscal Year	(23,358)
5th Fiscal Year	(12,836)
Thereafter	0
Total	$ (173,367)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01061144%
Employer's proportionate share at MD	0.01325961%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,624,824
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,483,616**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,102,466
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,128,810

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	433,937
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	73,553
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,624
Employer's Total Pension Expense/(Income)	**$**	**521,114**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 121,456	$ 9,848
Changes of assumptions	$ 220,630	$ 1,645
Net difference between projected and actual earnings on investments	$ 44,641	$ 0
Changes in proportionate share	$ 376,117	$ 91,516
Differences between employer contributions and employer's proportionate share of system contributions	$ 75,679	$ 53,186
Total (prior to post-MD contributions)	$ 838,523	$ 156,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 682,328

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)
1st Fiscal Year	$ 141,788
2nd Fiscal Year	(1,249)
3rd Fiscal Year	327,298
4th Fiscal Year	173,627
5th Fiscal Year	40,865
Thereafter	0
Total	$ 682,328

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00084278%
Employer's proportionate share at MD		0.00035126%
Employer's proportionate share of system NPL/(A) at prior MD	$	129,047
Employer's proportionate share of system NPL/(A) at MD	**$**	**65,793**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	108,678
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	29,903

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	11,495
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,503)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,949)
Employer's Total Pension Expense/(Income)	**$**	**(1,957)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,217	$ 261
Changes of assumptions	$ 5,845	$ 44
Net difference between projected and actual earnings on investments	$ 1,183	$ 0
Changes in proportionate share	$ 5,173	$ 60,160
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,293	$ 12,181
Total (prior to post-MD contributions)	$ 17,711	$ 72,646
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (54,935)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,134)
2nd Fiscal Year	(16,576)
3rd Fiscal Year	(9,394)
4th Fiscal Year	(12,615)
5th Fiscal Year	(5,216)
Thereafter	0
Total	$ (54,935)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02761846%
Employer's proportionate share at MD		0.02432571%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,228,940
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,556,372**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,526,269
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,070,883
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	796,088
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	122,875
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,982)
Employer's Total Pension Expense/(Income)	**$**	**915,981**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 222,821	$ 18,066
Changes of assumptions	$ 404,761	$ 3,018
Net difference between projected and actual earnings on investments	$ 81,897	$ 0
Changes in proportionate share	$ 690,641	$ 474,622
Differences between employer contributions and employer's proportionate share of system contributions	$ 204,539	$ 314,216
Total (prior to post-MD contributions)	$ 1,604,659	$ 809,922
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 794,737

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 166,479
2nd Fiscal Year	(34,327)
3rd Fiscal Year	534,412
4th Fiscal Year	146,940
5th Fiscal Year	(18,768)
Thereafter	0
Total	$ 794,737

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00958564%
Employer's proportionate share at MD	0.01006825%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,467,754
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,885,852**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,115,073
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	857,125

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	329,496
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(59,803)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,052)
Employer's Total Pension Expense/(Income)	**$**	**256,641**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 92,224	$ 7,478
Changes of assumptions	$ 167,528	$ 1,249
Net difference between projected and actual earnings on investments	$ 33,896	$ 0
Changes in proportionate share	$ 235,513	$ 128,159
Differences between employer contributions and employer's proportionate share of system contributions	$ 49,814	$ 104,293
Total (prior to post-MD contributions)	$ 578,975	$ 241,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 337,796

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,699
2nd Fiscal Year	(15,115)
3rd Fiscal Year	243,255
4th Fiscal Year	93,958
5th Fiscal Year	8,999
Thereafter	0
Total	$ 337,796

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01206043%
Employer's proportionate share at MD		0.01279809%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,846,694
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,397,170**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,959,674
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,089,520
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	418,833
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,336
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,976)
Employer's Total Pension Expense/(Income)	**$**	**415,193**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 117,229	$ 9,505
Changes of assumptions	$ 212,950	$ 1,588
Net difference between projected and actual earnings on investments	$ 43,087	$ 0
Changes in proportionate share	$ 114,080	$ 107,858
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,792	$ 100,813
Total (prior to post-MD contributions)	$ 512,138	$ 219,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 292,374

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 50,260
2nd Fiscal Year	(73,519)
3rd Fiscal Year	223,815
4th Fiscal Year	79,344
5th Fiscal Year	12,475
Thereafter	0
Total	$ 292,374

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03953453%
Employer's proportionate share at MD		0.04440411%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,053,530
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,317,194**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,738,439
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,780,187
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,453,178
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	78,400
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(120,148)
Employer's Total Pension Expense/(Income)	**$**	**1,411,430**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 406,736	$ 32,978
Changes of assumptions	$ 738,850	$ 5,509
Net difference between projected and actual earnings on investments	$ 149,494	$ 0
Changes in proportionate share	$ 617,111	$ 484,574
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,409	$ 412,446
Total (prior to post-MD contributions)	$ 1,913,600	$ 935,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 978,093

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)
1st Fiscal Year	$ 54,129
2nd Fiscal Year	(337,757)
3rd Fiscal Year	818,959
4th Fiscal Year	368,930
5th Fiscal Year	73,833
Thereafter	0
Total	$ 978,093

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(439,367)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(21,932)
Employer's Total Pension Expense/(Income)	**$**	**(461,299)**

	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	$ 68,295	$ 973,219
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,075	$ 53,709
Total (prior to post-MD contributions)	$ 72,370	$ 1,026,928
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (954,558)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (399,054)
2nd Fiscal Year	(395,031)
3rd Fiscal Year	(159,979)
4th Fiscal Year	(494)
5th Fiscal Year	0
Thereafter	0
Total	$ (954,558)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00598353%
Employer's proportionate share at MD		0.00537394%
Employer's proportionate share of system NPL/(A) at prior MD	$	916,198
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,006,576**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,662,674
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	457,491
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	175,869
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,264
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,285
Employer's Total Pension Expense/(Income)	**$**	**200,418**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 49,225	$ 3,991
Changes of assumptions	$ 89,418	$ 667
Net difference between projected and actual earnings on investments	$ 18,092	$ 0
Changes in proportionate share	$ 140,287	$ 104,303
Differences between employer contributions and employer's proportionate share of system contributions	$ 70,541	$ 63,586
Total (prior to post-MD contributions)	$ 367,563	$ 172,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 195,016

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)
1st Fiscal Year	$ 45,552
2nd Fiscal Year	8,960
3rd Fiscal Year	113,338
4th Fiscal Year	27,291
5th Fiscal Year	(123)
Thereafter	0
Total	$ 195,016

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00896740%
Employer's proportionate share at MD		0.00629333%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,373,089
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,178,784**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,947,129
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	535,760
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	205,957
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(88,132)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	16,813
Employer's Total Pension Expense/(Income)	**$**	**134,638**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 57,646	$ 4,674
Changes of assumptions	$ 104,716	$ 781
Net difference between projected and actual earnings on investments	$ 21,188	$ 0
Changes in proportionate share	$ 172,048	$ 456,853
Differences between employer contributions and employer's proportionate share of system contributions	$ 118,205	$ 90,546
Total (prior to post-MD contributions)	$ 473,803	$ 552,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (79,051)

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)
1st Fiscal Year	$ (45,305)
2nd Fiscal Year	(58,609)
3rd Fiscal Year	69,418
4th Fiscal Year	(25,600)
5th Fiscal Year	(18,955)
Thereafter	0
Total	$ (79,051)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00362040%
Employer's proportionate share at MD	0.00263251%

Employer's proportionate share of system NPL/(A) at prior MD	$	554,356
Employer's proportionate share of system NPL/(A) at MD	**$**	**493,087**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	814,487
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	224,109

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	86,152
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(31,646)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,430)
Employer's Total Pension Expense/(Income)	**$**	**41,076**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,113	$ 1,955
Changes of assumptions	$ 43,803	$ 327
Net difference between projected and actual earnings on investments	$ 8,863	$ 0
Changes in proportionate share	$ 85,141	$ 172,526
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,936	$ 77,609
Total (prior to post-MD contributions)	$ 176,856	$ 252,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (75,561)

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)
1st Fiscal Year	$ (33,919)
2nd Fiscal Year	(45,064)
3rd Fiscal Year	27,172
4th Fiscal Year	(10,796)
5th Fiscal Year	(12,954)
Thereafter	0
Total	$ (75,561)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4374: Ione School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01566191%
Employer's proportionate share at MD		0.01335890%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,398,153
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,502,214**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,133,186
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,137,263
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	437,186
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(173,586)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,789)
Employer's Total Pension Expense/(Income)	**$**	**247,811**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 122,366	$ 9,921
Changes of assumptions	$ 222,282	$ 1,657
Net difference between projected and actual earnings on investments	$ 44,975	$ 0
Changes in proportionate share	$ 24,219	$ 482,098
Differences between employer contributions and employer's proportionate share of system contributions	$ 90,130	$ 182,674
Total (prior to post-MD contributions)	$ 503,972	$ 676,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (172,378)

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)
1st Fiscal Year	$ (82,204)
2nd Fiscal Year	(202,247)
3rd Fiscal Year	128,310
4th Fiscal Year	209
5th Fiscal Year	(16,447)
Thereafter	0
Total	$ (172,378)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01195256%
Employer's proportionate share at MD	0.01596718%

Employer's proportionate share of system NPL/(A) at prior MD	$ 1,830,177
Employer's proportionate share of system NPL/(A) at MD	**$ 2,990,762**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 4,940,176
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,359,309

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 522,545
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 205,828
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 15,646
Employer's Total Pension Expense/(Income)	**$ 744,019**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 146,257	$ 11,859
Changes of assumptions	$ 265,682	$ 1,981
Net difference between projected and actual earnings on investments	$ 53,756	$ 0
Changes in proportionate share	$ 824,843	$ 181,210
Differences between employer contributions and employer's proportionate share of system contributions	$ 56,242	$ 66,152
Total (prior to post-MD contributions)	$ 1,346,780	$ 261,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,085,578

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 292,150
2nd Fiscal Year	127,142
3rd Fiscal Year	420,044
4th Fiscal Year	192,593
5th Fiscal Year	53,649
Thereafter	0
Total	$ 1,085,578

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01739910%
Employer's proportionate share at MD		0.01816064%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,664,151
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,401,612**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,618,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,546,042
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	594,329
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	103,149
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(315)
Employer's Total Pension Expense/(Income)	**$**	**697,163**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 166,349	$ 13,488
Changes of assumptions	$ 302,179	$ 2,253
Net difference between projected and actual earnings on investments	$ 61,141	$ 0
Changes in proportionate share	$ 418,981	$ 113,900
Differences between employer contributions and employer's proportionate share of system contributions	$ 156,997	$ 198,341
Total (prior to post-MD contributions)	$ 1,105,647	$ 327,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 777,665

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 167,915
2nd Fiscal Year	(22,048)
3rd Fiscal Year	421,132
4th Fiscal Year	184,213
5th Fiscal Year	26,454
Thereafter	0
Total	$ 777,665

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00839242%
Employer's proportionate share at MD	0.00706593%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,285,048
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,323,497**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,186,168
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	601,533

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	231,241
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(101,533)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,941)
Employer's Total Pension Expense/(Income)	**$**	**122,767**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 64,723	$ 5,248
Changes of assumptions	$ 117,572	$ 877
Net difference between projected and actual earnings on investments	$ 23,789	$ 0
Changes in proportionate share	$ 4,260	$ 408,693
Differences between employer contributions and employer's proportionate share of system contributions	$ 74,370	$ 91,872
Total (prior to post-MD contributions)	$ 284,714	$ 506,690
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (221,976)

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)
1st Fiscal Year	$ (101,755)
2nd Fiscal Year	(141,398)
3rd Fiscal Year	39,725
4th Fiscal Year	(12,787)
5th Fiscal Year	(5,760)
Thereafter	0
Total	$ (221,976)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01293145%
Employer's proportionate share at MD		0.01309043%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,980,064
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,451,927**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,050,122
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,114,408

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	428,400
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,374)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,783
Employer's Total Pension Expense/(Income)	**$**	**427,809**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 119,907	$ 9,722
Changes of assumptions	$ 217,815	$ 1,624
Net difference between projected and actual earnings on investments	$ 44,071	$ 0
Changes in proportionate share	$ 332,386	$ 116,343
Differences between employer contributions and employer's proportionate share of system contributions	$ 99,881	$ 92,571
Total (prior to post-MD contributions)	$ 814,060	$ 220,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 593,800

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)
1st Fiscal Year	$ 95,975
2nd Fiscal Year	3,386
3rd Fiscal Year	337,601
4th Fiscal Year	142,996
5th Fiscal Year	13,841
Thereafter	0
Total	$ 593,800

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00557809%
Employer's proportionate share at MD		0.00576112%
Employer's proportionate share of system NPL/(A) at prior MD	$	854,117
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,079,097**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,782,466
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	490,453

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	188,540
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(39,323)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,190
Employer's Total Pension Expense/(Income)	**$**	**161,407**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 52,771	$ 4,279
Changes of assumptions	$ 95,861	$ 715
Net difference between projected and actual earnings on investments	$ 19,396	$ 0
Changes in proportionate share	$ 87,043	$ 91,684
Differences between employer contributions and employer's proportionate share of system contributions	$ 49,755	$ 55,706
Total (prior to post-MD contributions)	$ 304,826	$ 152,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 152,442

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,795
2nd Fiscal Year	(33,063)
3rd Fiscal Year	117,213
4th Fiscal Year	48,970
5th Fiscal Year	5,526
Thereafter	0
Total	$ 152,442

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.13302220%
Employer's proportionate share at MD	0.10757696%

Employer's proportionate share of system NPL/(A) at prior MD	$ 20,368,368
Employer's proportionate share of system NPL/(A) at MD	**$ 20,149,903**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 33,283,845
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,158,185

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,520,587
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (919,020)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (247,278)
Employer's Total Pension Expense/(Income)	**$ 2,354,289**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 985,392	$ 79,896
Changes of assumptions	$ 1,789,998	$ 13,346
Net difference between projected and actual earnings on investments	$ 362,176	$ 0
Changes in proportionate share	$ 2,162,943	$ 4,589,854
Differences between employer contributions and employer's proportionate share of system contributions	$ 44,681	$ 1,223,190
Total (prior to post-MD contributions)	$ 5,345,190	$ 5,906,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (561,096)

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)
1st Fiscal Year	$ (469,272)
2nd Fiscal Year	(1,454,023)
3rd Fiscal Year	1,453,191
4th Fiscal Year	153,271
5th Fiscal Year	(244,265)
Thereafter	0
Total	$ (561,096)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(103,076)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,081)
Employer's Total Pension Expense/(Income)	**$**	**(106,157)**

	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	$ 26,871
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 167
Total (prior to post-MD contributions)	$ 0	$ 27,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,038)

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)
1st Fiscal Year	$ (24,976)
2nd Fiscal Year	(2,062)
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (27,038)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01120543%
Employer's proportionate share at MD		0.00945616%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,715,776
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,771,204**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,925,695
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	805,017
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	309,464
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	40,899
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,451)
Employer's Total Pension Expense/(Income)	**$**	**346,912**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 86,617	$ 7,023
Changes of assumptions	$ 157,343	$ 1,173
Net difference between projected and actual earnings on investments	$ 31,836	$ 0
Changes in proportionate share	$ 238,290	$ 232,284
Differences between employer contributions and employer's proportionate share of system contributions	$ 125,018	$ 127,157
Total (prior to post-MD contributions)	$ 639,104	$ 367,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 271,467

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 60,450
2nd Fiscal Year	(30,921)
3rd Fiscal Year	194,012
4th Fiscal Year	54,314
5th Fiscal Year	(6,389)
Thereafter	0
Total	$ 271,467

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00532831%
Employer's proportionate share at MD		0.00478030%
Employer's proportionate share of system NPL/(A) at prior MD	$	815,871
Employer's proportionate share of system NPL/(A) at MD	**$**	**895,383**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,479,004
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	406,954
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	156,441
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	978
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,063
Employer's Total Pension Expense/(Income)	**$**	**169,482**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,787	$ 3,550
Changes of assumptions	$ 79,541	$ 593
Net difference between projected and actual earnings on investments	$ 16,094	$ 0
Changes in proportionate share	$ 28,556	$ 110,954
Differences between employer contributions and employer's proportionate share of system contributions	$ 65,522	$ 47,591
Total (prior to post-MD contributions)	$ 233,500	$ 162,688
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 70,812

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 23,046
2nd Fiscal Year	(38,144)
3rd Fiscal Year	67,969
4th Fiscal Year	17,107
5th Fiscal Year	834
Thereafter	0
Total	$ 70,812

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00542554%
Employer's proportionate share at MD		0.00412422%
Employer's proportionate share of system NPL/(A) at prior MD	$	830,759
Employer's proportionate share of system NPL/(A) at MD	**$**	**772,495**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,276,016
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	351,101
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	134,970
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,007
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,534
Employer's Total Pension Expense/(Income)	**$**	**153,511**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 37,777	$ 3,063
Changes of assumptions	$ 68,624	$ 512
Net difference between projected and actual earnings on investments	$ 13,885	$ 0
Changes in proportionate share	$ 63,974	$ 159,274
Differences between employer contributions and employer's proportionate share of system contributions	$ 57,180	$ 83,760
Total (prior to post-MD contributions)	$ 241,440	$ 246,609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,169)

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)
1st Fiscal Year	$ 14,125
2nd Fiscal Year	(44,260)
3rd Fiscal Year	42,259
4th Fiscal Year	(7,578)
5th Fiscal Year	(9,715)
Thereafter	0
Total	$ (5,169)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.13044873%
Employer's proportionate share at MD	0.12449733%

Employer's proportionate share of system NPL/(A) at prior MD	$ 19,974,318
Employer's proportionate share of system NPL/(A) at MD	**$ 23,319,204**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 38,518,934
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,598,641

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,074,326
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 563,553
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (132,828)
Employer's Total Pension Expense/(Income)	**$ 4,505,051**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,140,380	$ 92,463
Changes of assumptions	$ 2,071,540	$ 15,446
Net difference between projected and actual earnings on investments	$ 419,142	$ 0
Changes in proportionate share	$ 2,004,440	$ 728,418
Differences between employer contributions and employer's proportionate share of system contributions	$ 584,080	$ 1,589,200
Total (prior to post-MD contributions)	$ 6,219,582	$ 2,425,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,794,055

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 864,374
2nd Fiscal Year	(310,923)
3rd Fiscal Year	2,519,219
4th Fiscal Year	740,505
5th Fiscal Year	(19,119)
Thereafter	0
Total	$ 3,794,055

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00856895%
Employer's proportionate share at MD		0.00865689%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,312,078
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,621,495**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,678,404
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	736,974
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	283,307
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,459
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(21,194)
Employer's Total Pension Expense/(Income)	**$**	**277,572**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79,296	$ 6,429
Changes of assumptions	$ 144,044	$ 1,074
Net difference between projected and actual earnings on investments	$ 29,145	$ 0
Changes in proportionate share	$ 60,280	$ 93,056
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,754	$ 110,117
Total (prior to post-MD contributions)	$ 337,519	$ 210,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 126,843

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,952
2nd Fiscal Year	(87,120)
3rd Fiscal Year	138,637
4th Fiscal Year	55,191
5th Fiscal Year	7,182
Thereafter	0
Total	$ 126,843

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00937481%
Employer's proportionate share at MD		0.00921284%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,435,472
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,725,628**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,850,413
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	784,303
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	301,501
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,355)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,595)
Employer's Total Pension Expense/(Income)	**$**	**286,551**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 84,388	$ 6,842
Changes of assumptions	$ 153,295	$ 1,143
Net difference between projected and actual earnings on investments	$ 31,017	$ 0
Changes in proportionate share	$ 84,908	$ 107,161
Differences between employer contributions and employer's proportionate share of system contributions	$ 39,776	$ 95,421
Total (prior to post-MD contributions)	$ 393,384	$ 210,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 182,817

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)
1st Fiscal Year	$ 20,458
2nd Fiscal Year	(70,567)
3rd Fiscal Year	166,389
4th Fiscal Year	61,957
5th Fiscal Year	4,579
Thereafter	0
Total	$ 182,817

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00505027%
Employer's proportionate share at MD		0.00461132%
Employer's proportionate share of system NPL/(A) at prior MD	$	773,298
Employer's proportionate share of system NPL/(A) at MD	**$**	**863,732**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,426,722
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	392,568
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	150,911
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(61,058)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,126)
Employer's Total Pension Expense/(Income)	**$**	**84,727**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 42,239	$ 3,425
Changes of assumptions	$ 76,729	$ 572
Net difference between projected and actual earnings on investments	$ 15,525	$ 0
Changes in proportionate share	$ 2,201	$ 167,054
Differences between employer contributions and employer's proportionate share of system contributions	$ 44,374	$ 52,319
Total (prior to post-MD contributions)	$ 181,068	$ 223,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (42,302)

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)
1st Fiscal Year	$ (63,029)
2nd Fiscal Year	(65,135)
3rd Fiscal Year	67,315
4th Fiscal Year	18,550
5th Fiscal Year	(3)
Thereafter	0
Total	$ (42,302)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00770236%
Employer's proportionate share at MD		0.00804111%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,179,386
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,506,155**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,487,885
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	684,552
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	263,155
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(30,962)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,805
Employer's Total Pension Expense/(Income)	**$**	**243,998**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 73,656	$ 5,972
Changes of assumptions	$ 133,798	$ 998
Net difference between projected and actual earnings on investments	$ 27,072	$ 0
Changes in proportionate share	$ 170,138	$ 294,445
Differences between employer contributions and employer's proportionate share of system contributions	$ 80,777	$ 59,645
Total (prior to post-MD contributions)	$ 485,441	$ 361,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 124,381

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)
1st Fiscal Year	$ 2,737
2nd Fiscal Year	(48,390)
3rd Fiscal Year	120,789
4th Fiscal Year	36,283
5th Fiscal Year	12,962
Thereafter	0
Total	$ 124,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00572124%
Employer's proportionate share at MD		0.00626553%
Employer's proportionate share of system NPL/(A) at prior MD	$	876,037
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,173,577**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,938,528
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	533,394
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	205,047
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	44,857
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,590)
Employer's Total Pension Expense/(Income)	**$**	**235,314**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 57,391	$ 4,653
Changes of assumptions	$ 104,254	$ 777
Net difference between projected and actual earnings on investments	$ 21,094	$ 0
Changes in proportionate share	$ 134,427	$ 115,185
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,422	$ 76,569
Total (prior to post-MD contributions)	$ 326,588	$ 197,184
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 129,404

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)
1st Fiscal Year	$ (3,129)
2nd Fiscal Year	(34,314)
3rd Fiscal Year	118,907
4th Fiscal Year	40,943
5th Fiscal Year	6,997
Thereafter	0
Total	$ 129,404

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00168025%
Employer's proportionate share at MD		0.00148329%
Employer's proportionate share of system NPL/(A) at prior MD	$	257,280
Employer's proportionate share of system NPL/(A) at MD	**$**	**277,830**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	458,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	126,275

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	48,542
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(57,583)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,024)
Employer's Total Pension Expense/(Income)	**$**	**(21,065)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,587	$ 1,102
Changes of assumptions	$ 24,681	$ 184
Net difference between projected and actual earnings on investments	$ 4,994	$ 0
Changes in proportionate share	$ 9,749	$ 106,637
Differences between employer contributions and employer's proportionate share of system contributions	$ 708	$ 42,342
Total (prior to post-MD contributions)	$ 53,719	$ 150,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (96,546)

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)
1st Fiscal Year	$ (41,128)
2nd Fiscal Year	(39,578)
3rd Fiscal Year	(1,840)
4th Fiscal Year	(10,831)
5th Fiscal Year	(3,169)
Thereafter	0
Total	$ (96,546)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(52,585)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,951
Employer's Total Pension Expense/(Income)	**$**	**(40,634)**

	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	$ 35,641	$ 63,602
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,334	$ 4,763
Total (prior to post-MD contributions)	$ 42,975	$ 68,365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,390)

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)
1st Fiscal Year	$ (6,271)
2nd Fiscal Year	(1,317)
3rd Fiscal Year	(10,260)
4th Fiscal Year	(7,542)
5th Fiscal Year	0
Thereafter	0
Total	$ (25,390)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01470067%
Employer's proportionate share at MD	0.01365572%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,250,968
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,557,810**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,225,021
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,162,532

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	446,900
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(67,970)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	55,409
Employer's Total Pension Expense/(Income)	**$**	**434,339**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 125,085	$ 10,142
Changes of assumptions	$ 227,221	$ 1,694
Net difference between projected and actual earnings on investments	$ 45,974	$ 0
Changes in proportionate share	$ 516,601	$ 402,159
Differences between employer contributions and employer's proportionate share of system contributions	$ 201,330	$ 157,442
Total (prior to post-MD contributions)	$ 1,116,211	$ 571,437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 544,774

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)
1st Fiscal Year	$ 86,289
2nd Fiscal Year	59,328
3rd Fiscal Year	323,416
4th Fiscal Year	77,311
5th Fiscal Year	(1,570)
Thereafter	0
Total	$ 544,774

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01784278%
Employer's proportionate share at MD		0.01789783%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,732,088
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,352,386**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,537,511
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,523,669

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	585,728
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(84,948)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	49,270
Employer's Total Pension Expense/(Income)	**$**	**550,050**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 163,942	$ 13,293
Changes of assumptions	$ 297,806	$ 2,220
Net difference between projected and actual earnings on investments	$ 60,256	$ 0
Changes in proportionate share	$ 62,371	$ 124,383
Differences between employer contributions and employer's proportionate share of system contributions	$ 179,547	$ 148,473
Total (prior to post-MD contributions)	$ 763,922	$ 288,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 475,553

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 61,714
2nd Fiscal Year	(70,868)
3rd Fiscal Year	349,359
4th Fiscal Year	121,250
5th Fiscal Year	14,098
Thereafter	0
Total	$ 475,553

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00877302%
Employer's proportionate share at MD		0.00823132%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,343,325
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,541,783**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,546,735
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	700,744
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	269,380
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(50,412)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	907
Employer's Total Pension Expense/(Income)	**$**	**219,875**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 75,398	$ 6,113
Changes of assumptions	$ 136,963	$ 1,021
Net difference between projected and actual earnings on investments	$ 27,712	$ 0
Changes in proportionate share	$ 96,769	$ 191,809
Differences between employer contributions and employer's proportionate share of system contributions	$ 46,964	$ 85,051
Total (prior to post-MD contributions)	$ 383,806	$ 283,994
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 99,812

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,680)
2nd Fiscal Year	(81,432)
3rd Fiscal Year	139,104
4th Fiscal Year	46,976
5th Fiscal Year	(1,157)
Thereafter	0
Total	$ 99,812

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00956750%
Employer's proportionate share at MD		0.00715745%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,464,976
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,340,639**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,214,484
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	609,324
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	234,236
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(49,598)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,032
Employer's Total Pension Expense/(Income)	**$**	**199,670**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 65,561	$ 5,316
Changes of assumptions	$ 119,094	$ 888
Net difference between projected and actual earnings on investments	$ 24,097	$ 0
Changes in proportionate share	$ 175,251	$ 384,094
Differences between employer contributions and employer's proportionate share of system contributions	$ 262,817	$ 214,021
Total (prior to post-MD contributions)	$ 646,820	$ 604,319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 42,501

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,406
2nd Fiscal Year	(79,668)
3rd Fiscal Year	90,942
4th Fiscal Year	19,981
5th Fiscal Year	(3,159)
Thereafter	0
Total	$ 42,501

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00362153%
Employer's proportionate share at MD		0.00471356%
Employer's proportionate share of system NPL/(A) at prior MD	$	554,529
Employer's proportionate share of system NPL/(A) at MD	**$**	**882,882**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,458,355
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	401,272
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	154,257
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,680)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,794
Employer's Total Pension Expense/(Income)	**$**	**167,371**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,176	$ 3,501
Changes of assumptions	$ 78,430	$ 585
Net difference between projected and actual earnings on investments	$ 15,869	$ 0
Changes in proportionate share	$ 208,825	$ 216,815
Differences between employer contributions and employer's proportionate share of system contributions	$ 53,693	$ 9,307
Total (prior to post-MD contributions)	$ 399,993	$ 230,208
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 169,785

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)
1st Fiscal Year	$ 34,618
2nd Fiscal Year	(9,988)
3rd Fiscal Year	84,104
4th Fiscal Year	42,387
5th Fiscal Year	18,665
Thereafter	0
Total	$ 169,785

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00745261%
Employer's proportionate share at MD		0.00597051%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,141,144
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,118,317**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,847,250
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	508,278
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	195,392
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(47,873)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,871
Employer's Total Pension Expense/(Income)	**$**	**156,390**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 54,689	$ 4,434
Changes of assumptions	$ 99,345	$ 741
Net difference between projected and actual earnings on investments	$ 20,101	$ 0
Changes in proportionate share	$ 275,730	$ 357,602
Differences between employer contributions and employer's proportionate share of system contributions	$ 84,442	$ 116,781
Total (prior to post-MD contributions)	$ 534,307	$ 479,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 54,749

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 110,386
2nd Fiscal Year	(58,953)
3rd Fiscal Year	25,418
4th Fiscal Year	(15,625)
5th Fiscal Year	(6,478)
Thereafter	0
Total	$ 54,749

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(20,341)
o 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)	**$**	**(20,341)**

	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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00762642%
Employer's proportionate share at MD		0.00809742%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,167,758
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,516,702**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,505,307
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	689,345
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	264,998
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(62,290)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,367
Employer's Total Pension Expense/(Income)	**$**	**204,075**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 74,171	$ 6,014
Changes of assumptions	$ 134,735	$ 1,005
Net difference between projected and actual earnings on investments	$ 27,261	$ 0
Changes in proportionate share	$ 74,334	$ 70,959
Differences between employer contributions and employer's proportionate share of system contributions	$ 53,878	$ 54,943
Total (prior to post-MD contributions)	$ 364,379	$ 132,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 231,458

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)
1st Fiscal Year	$ 12,398
2nd Fiscal Year	(36,235)
3rd Fiscal Year	169,675
4th Fiscal Year	73,193
5th Fiscal Year	12,428
Thereafter	0
Total	$ 231,458

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03244638%
Employer's proportionate share at MD	0.03538349%

Employer's proportionate share of system NPL/(A) at prior MD	$	4,968,192
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,627,570**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,947,498
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,012,248

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,157,968
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	437,113
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	83,777
Employer's Total Pension Expense/(Income)	**$**	**1,678,858**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 324,108	$ 26,279
Changes of assumptions	$ 588,754	$ 4,390
Net difference between projected and actual earnings on investments	$ 119,125	$ 0
Changes in proportionate share	$ 1,281,379	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 289,728	$ 155,815
Total (prior to post-MD contributions)	$ 2,603,094	$ 186,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,416,610

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 641,304
2nd Fiscal Year	287,075
3rd Fiscal Year	1,012,253
4th Fiscal Year	416,261
5th Fiscal Year	59,718
Thereafter	0
Total	$ 2,416,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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	$ 3,477	$ 0
Total (prior to post-MD contributions)	$ 3,477	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,477

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,676
2nd Fiscal Year	801
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 3,477

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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	$	2,105	$	0
Total (prior to post-MD contributions)	$	2,105	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,105

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)
1st Fiscal Year	$ 1,619
2nd Fiscal Year	486
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,105

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01387083%
Employer's proportionate share at MD		0.01319109%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,123,902
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,470,782**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,081,266
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,122,977

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	431,694
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(136,307)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,684)
Employer's Total Pension Expense/(Income)	**$**	**279,703**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 120,829	$ 9,797
Changes of assumptions	$ 219,490	$ 1,637
Net difference between projected and actual earnings on investments	$ 44,410	$ 0
Changes in proportionate share	$ 8,457	$ 683,097
Differences between employer contributions and employer's proportionate share of system contributions	$ 106,853	$ 159,151
Total (prior to post-MD contributions)	$ 500,039	$ 853,682
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (353,643)

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)
1st Fiscal Year	$ (147,174)
2nd Fiscal Year	(269,440)
3rd Fiscal Year	59,116
4th Fiscal Year	(4,364)
5th Fiscal Year	8,220
Thereafter	0
Total	$ (353,643)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01784974%
Employer's proportionate share at MD	0.02397544%

Employer's proportionate share of system NPL/(A) at prior MD	$ 2,733,153
Employer's proportionate share of system NPL/(A) at MD	**$ 4,490,764**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 7,417,897
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,041,064

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 784,625
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 550,789
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 33,333
Employer's Total Pension Expense/(Income)	**$ 1,368,747**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 219,612	$ 17,806
Changes of assumptions	$ 398,933	$ 2,974
Net difference between projected and actual earnings on investments	$ 80,717	$ 0
Changes in proportionate share	$ 1,630,284	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 130,160	$ 138,412
Total (prior to post-MD contributions)	$ 2,459,706	$ 159,192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,300,514

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)
1st Fiscal Year	$ 649,343
2nd Fiscal Year	364,077
3rd Fiscal Year	814,456
4th Fiscal Year	390,588
5th Fiscal Year	82,049
Thereafter	0
Total	$ 2,300,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06151403%
Employer's proportionate share at MD	0.07368836%

Employer's proportionate share of system NPL/(A) at prior MD	$	9,419,032
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,802,335**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	22,798,859
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,273,198

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,411,541
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	827,484
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(23,423)
Employer's Total Pension Expense/(Income)	**$**	**3,215,602**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 674,976	$ 54,727
Changes of assumptions	$ 1,226,118	$ 9,142
Net difference between projected and actual earnings on investments	$ 248,084	$ 0
Changes in proportionate share	$ 2,870,571	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 242,050	$ 590,663
Total (prior to post-MD contributions)	$ 5,261,799	$ 654,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,607,267

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)
1st Fiscal Year	$ 1,069,218
2nd Fiscal Year	378,052
3rd Fiscal Year	2,070,245
4th Fiscal Year	937,395
5th Fiscal Year	152,358
Thereafter	0
Total	$ 4,607,267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03569066%
Employer's proportionate share at MD	0.03730326%

Employer's proportionate share of system NPL/(A) at prior MD	$	5,464,956
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,987,157**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,541,467
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,175,681

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,220,794
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	142,829
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	67,433
Employer's Total Pension Expense/(Income)	**$**	**1,431,056**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 341,693	$ 27,705
Changes of assumptions	$ 620,698	$ 4,628
Net difference between projected and actual earnings on investments	$ 125,588	$ 0
Changes in proportionate share	$ 791,208	$ 441,773
Differences between employer contributions and employer's proportionate share of system contributions	$ 405,787	$ 251,040
Total (prior to post-MD contributions)	$ 2,284,974	$ 725,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,559,828

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 307,451
2nd Fiscal Year	(84,423)
3rd Fiscal Year	873,360
4th Fiscal Year	403,774
5th Fiscal Year	59,666
Thereafter	0
Total	$ 1,559,828

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00758427%
Employer's proportionate share at MD		0.01085097%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,161,304
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,032,461**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,357,243
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	923,759
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	355,111
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	81,230
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	32,433
Employer's Total Pension Expense/(Income)	**$**	**468,774**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 99,394	$ 8,059
Changes of assumptions	$ 180,552	$ 1,346
Net difference between projected and actual earnings on investments	$ 36,532	$ 0
Changes in proportionate share	$ 513,028	$ 280,938
Differences between employer contributions and employer's proportionate share of system contributions	$ 80,165	$ 25,388
Total (prior to post-MD contributions)	$ 909,671	$ 315,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 593,940

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)
1st Fiscal Year	$ 146,250
2nd Fiscal Year	24,312
3rd Fiscal Year	247,827
4th Fiscal Year	131,103
5th Fiscal Year	44,447
Thereafter	0
Total	$ 593,940

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00900933%
Employer's proportionate share at MD		0.01023811%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,379,509
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,917,668**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,167,627
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	871,585
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	335,055
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(23,706)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,764
Employer's Total Pension Expense/(Income)	**$**	**326,113**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 93,780	$ 7,604
Changes of assumptions	$ 170,354	$ 1,270
Net difference between projected and actual earnings on investments	$ 34,468	$ 0
Changes in proportionate share	$ 453,520	$ 340,623
Differences between employer contributions and employer's proportionate share of system contributions	$ 85,046	$ 61,826
Total (prior to post-MD contributions)	$ 837,168	$ 411,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 425,845

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 58,594
2nd Fiscal Year	34,229
3rd Fiscal Year	227,472
4th Fiscal Year	81,691
5th Fiscal Year	23,859
Thereafter	0
Total	$ 425,845

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00013093%
Employer's proportionate share at MD		0.00011146%
Employer's proportionate share of system NPL/(A) at prior MD	$	20,048
Employer's proportionate share of system NPL/(A) at MD	**$**	**20,877**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	34,485
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,489
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,648
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,068)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,111
Employer's Total Pension Expense/(Income)	**$**	**3,691**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,021	$ 83
Changes of assumptions	$ 1,855	$ 14
Net difference between projected and actual earnings on investments	$ 375	$ 0
Changes in proportionate share	$ 827	$ 3,987
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,829	$ 1,313
Total (prior to post-MD contributions)	$ 9,907	$ 5,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,510

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)
1st Fiscal Year	$ 235
2nd Fiscal Year	(131)
3rd Fiscal Year	2,768
4th Fiscal Year	1,329
5th Fiscal Year	310
Thereafter	0
Total	$ 4,510

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00092885%
Employer's proportionate share at MD		0.00090712%
Employer's proportionate share of system NPL/(A) at prior MD	$	142,226
Employer's proportionate share of system NPL/(A) at MD	**$**	**169,910**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	280,659
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	77,224
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,687
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,609)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,869)
Employer's Total Pension Expense/(Income)	**$**	**22,209**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,309	$ 674
Changes of assumptions	$ 15,094	$ 113
Net difference between projected and actual earnings on investments	$ 3,054	$ 0
Changes in proportionate share	$ 23	$ 11,362
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,642	$ 9,795
Total (prior to post-MD contributions)	$ 30,122	$ 21,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,178

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,736)
2nd Fiscal Year	(8,725)
3rd Fiscal Year	14,593
4th Fiscal Year	4,694
5th Fiscal Year	352
Thereafter	0
Total	$ 8,178

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00416245%
Employer's proportionate share at MD		0.00303545%
Employer's proportionate share of system NPL/(A) at prior MD	$	637,355
Employer's proportionate share of system NPL/(A) at MD	**$**	**568,561**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	939,155
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	258,412
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	99,339
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(23,279)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,437
Employer's Total Pension Expense/(Income)	**$**	**79,497**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 27,804	$ 2,254
Changes of assumptions	$ 50,508	$ 377
Net difference between projected and actual earnings on investments	$ 10,219	$ 0
Changes in proportionate share	$ 445,072	$ 319,613
Differences between employer contributions and employer's proportionate share of system contributions	$ 59,677	$ 112,525
Total (prior to post-MD contributions)	$ 593,280	$ 434,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 158,511

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)
1st Fiscal Year	$ (14,440)
2nd Fiscal Year	26,980
3rd Fiscal Year	128,223
4th Fiscal Year	33,252
5th Fiscal Year	(15,503)
Thereafter	0
Total	$ 158,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01037746%
Employer's proportionate share at MD		0.00933652%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,588,997
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,748,794**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,888,679
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	794,832

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	305,549
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,780
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,669)
Employer's Total Pension Expense/(Income)	**$**	**309,660**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 85,521	$ 6,934
Changes of assumptions	$ 155,353	$ 1,158
Net difference between projected and actual earnings on investments	$ 31,433	$ 0
Changes in proportionate share	$ 118,330	$ 180,894
Differences between employer contributions and employer's proportionate share of system contributions	$ 61,735	$ 116,612
Total (prior to post-MD contributions)	$ 452,372	$ 305,598
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 146,774

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)
1st Fiscal Year	$ 41,167
2nd Fiscal Year	(53,342)
3rd Fiscal Year	138,843
4th Fiscal Year	23,247
5th Fiscal Year	(3,141)
Thereafter	0
Total	$ 146,774

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03421080%
Employer's proportionate share at MD		0.03585663%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,238,360
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,716,193**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,093,886
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,052,528
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,173,452
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	120,672
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	72,029
Employer's Total Pension Expense/(Income)	**$**	**1,366,153**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 328,442	$ 26,630
Changes of assumptions	$ 596,627	$ 4,448
Net difference between projected and actual earnings on investments	$ 120,717	$ 0
Changes in proportionate share	$ 1,343,202	$ 159,947
Differences between employer contributions and employer's proportionate share of system contributions	$ 248,897	$ 328,598
Total (prior to post-MD contributions)	$ 2,637,885	$ 519,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,118,262

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)
1st Fiscal Year	$ 916,247
2nd Fiscal Year	134,273
3rd Fiscal Year	725,235
4th Fiscal Year	292,286
5th Fiscal Year	50,222
Thereafter	0
Total	$ 2,118,262

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00793279%
Employer's proportionate share at MD	0.00837296%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,214,669
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,568,313**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,590,558
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	712,802

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	274,015
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	54,057
o 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)	**$**	**334,230**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 76,695	$ 6,218
Changes of assumptions	$ 139,320	$ 1,039
Net difference between projected and actual earnings on investments	$ 28,189	$ 0
Changes in proportionate share	$ 140,516	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 77,833	$ 73,551
Total (prior to post-MD contributions)	$ 462,553	$ 80,808
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 381,745

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 86,381
2nd Fiscal Year	9,616
3rd Fiscal Year	193,883
4th Fiscal Year	78,361
5th Fiscal Year	13,504
Thereafter	0
Total	$ 381,745

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(217,237)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,569)
Employer's Total Pension Expense/(Income)	**$**	**(244,806)**

	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	$ 5,258	$ 319,608
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,950
Total (prior to post-MD contributions)	$ 5,258	$ 325,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (320,300)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (246,543)
2nd Fiscal Year	(73,757)
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (320,300)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00968642%
Employer's proportionate share at MD	0.00886455%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,483,185
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,660,391**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,742,653
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	754,652

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	290,103
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(43,283)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	17,295
Employer's Total Pension Expense/(Income)	**$**	**264,115**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 81,198	$ 6,584
Changes of assumptions	$ 147,499	$ 1,100
Net difference between projected and actual earnings on investments	$ 29,844	$ 0
Changes in proportionate share	$ 205,182	$ 258,541
Differences between employer contributions and employer's proportionate share of system contributions	$ 116,840	$ 82,104
Total (prior to post-MD contributions)	$ 580,563	$ 348,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 232,234

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)
1st Fiscal Year	$ 18,538
2nd Fiscal Year	(49,621)
3rd Fiscal Year	190,185
4th Fiscal Year	72,141
5th Fiscal Year	992
Thereafter	0
Total	$ 232,234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o 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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00693890%
Employer's proportionate share at MD		0.00693680%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,062,485
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,299,310**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,146,216
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	590,540

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	227,015
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	32,518
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	101,595
Employer's Total Pension Expense/(Income)	**$**	**361,128**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 63,540	$ 5,152
Changes of assumptions	$ 115,423	$ 861
Net difference between projected and actual earnings on investments	$ 23,354	$ 0
Changes in proportionate share	$ 194,801	$ 64,527
Differences between employer contributions and employer's proportionate share of system contributions	$ 339,608	$ 63,119
Total (prior to post-MD contributions)	$ 736,726	$ 133,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 603,067

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)
1st Fiscal Year	$ 165,002
2nd Fiscal Year	97,833
3rd Fiscal Year	227,651
4th Fiscal Year	97,012
5th Fiscal Year	15,570
Thereafter	0
Total	$ 603,067

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09824996%
Employer's proportionate share at MD	0.10345623%

Employer's proportionate share of system NPL/(A) at prior MD	$ 15,044,040
Employer's proportionate share of system NPL/(A) at MD	**$ 19,378,062**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 32,008,909
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,807,381

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,385,731
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,776,478
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 184,873
Employer's Total Pension Expense/(Income)	**$ 5,347,082**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 947,646	$ 76,836
Changes of assumptions	$ 1,721,432	$ 12,835
Net difference between projected and actual earnings on investments	$ 348,303	$ 0
Changes in proportionate share	$ 3,742,039	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 941,733	$ 852,802
Total (prior to post-MD contributions)	$ 7,701,153	$ 942,473
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,758,680

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,005,086
2nd Fiscal Year	721,301
3rd Fiscal Year	2,779,809
4th Fiscal Year	1,102,012
5th Fiscal Year	150,473
Thereafter	0
Total	$ 6,758,680

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01142595%
Employer's proportionate share at MD	0.01104659%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,749,542
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,069,102**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,417,767
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	940,412

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	361,513
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(43,153)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,560
Employer's Total Pension Expense/(Income)	**$**	**322,920**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 101,185	$ 8,204
Changes of assumptions	$ 183,807	$ 1,370
Net difference between projected and actual earnings on investments	$ 37,190	$ 0
Changes in proportionate share	$ 141,617	$ 184,741
Differences between employer contributions and employer's proportionate share of system contributions	$ 137,161	$ 118,303
Total (prior to post-MD contributions)	$ 600,960	$ 312,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 288,342

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)
1st Fiscal Year	$ 28,762
2nd Fiscal Year	(68,727)
3rd Fiscal Year	222,803
4th Fiscal Year	94,574
5th Fiscal Year	10,930
Thereafter	0
Total	$ 288,342

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00620081%
Employer's proportionate share at MD		0.00626128%
Employer's proportionate share of system NPL/(A) at prior MD	$	949,468
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,172,781**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,937,213
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	533,032
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	204,908
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	29,345
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	17,065
Employer's Total Pension Expense/(Income)	**$**	**251,318**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 57,353	$ 4,650
Changes of assumptions	$ 104,183	$ 777
Net difference between projected and actual earnings on investments	$ 21,080	$ 0
Changes in proportionate share	$ 300,623	$ 196,699
Differences between employer contributions and employer's proportionate share of system contributions	$ 77,009	$ 46,839
Total (prior to post-MD contributions)	$ 560,248	$ 248,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 311,283

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 87,330
2nd Fiscal Year	(14,726)
3rd Fiscal Year	154,398
4th Fiscal Year	77,026
5th Fiscal Year	7,254
Thereafter	0
Total	$ 311,283

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01048862%
Employer's proportionate share at MD		0.01007404%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,606,018
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,886,937**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,116,864
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	857,618
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	329,685
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(29,428)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(719)
Employer's Total Pension Expense/(Income)	**$**	**299,538**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 92,277	$ 7,482
Changes of assumptions	$ 167,624	$ 1,250
Net difference between projected and actual earnings on investments	$ 33,916	$ 0
Changes in proportionate share	$ 96,709	$ 97,709
Differences between employer contributions and employer's proportionate share of system contributions	$ 98,547	$ 110,550
Total (prior to post-MD contributions)	$ 489,073	$ 216,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 272,082

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)
1st Fiscal Year	$ 39,245
2nd Fiscal Year	(26,348)
3rd Fiscal Year	194,002
4th Fiscal Year	58,858
5th Fiscal Year	6,326
Thereafter	0
Total	$ 272,082

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01435820%
Employer's proportionate share at MD	0.01059738%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,198,528
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,984,962**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,278,783
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	902,171

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	346,812
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(19,644)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,136
Employer's Total Pension Expense/(Income)	**$**	**332,304**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 97,071	$ 7,871
Changes of assumptions	$ 176,332	$ 1,315
Net difference between projected and actual earnings on investments	$ 35,678	$ 0
Changes in proportionate share	$ 279,257	$ 470,370
Differences between employer contributions and employer's proportionate share of system contributions	$ 114,934	$ 170,862
Total (prior to post-MD contributions)	$ 703,272	$ 650,418
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 52,854

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)
1st Fiscal Year	$ 58,749
2nd Fiscal Year	(62,386)
3rd Fiscal Year	122,574
4th Fiscal Year	(34,495)
5th Fiscal Year	(31,587)
Thereafter	0
Total	$ 52,854

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02617564%
Employer's proportionate share at MD	0.03071352%

Employer's proportionate share of system NPL/(A) at prior MD	$ 4,008,016
Employer's proportionate share of system NPL/(A) at MD	**$ 5,752,853**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 9,502,630
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,614,687

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,005,137
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 398,366
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 36,624
Employer's Total Pension Expense/(Income)	**$ 1,440,127**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 281,332	$ 22,811
Changes of assumptions	$ 511,049	$ 3,810
Net difference between projected and actual earnings on investments	$ 103,402	$ 0
Changes in proportionate share	$ 1,253,568	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 241,351	$ 191,147
Total (prior to post-MD contributions)	$ 2,390,702	$ 217,768
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,172,934

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 546,851
2nd Fiscal Year	232,982
3rd Fiscal Year	899,180
4th Fiscal Year	416,621
5th Fiscal Year	77,301
Thereafter	0
Total	$ 2,172,934

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(15,795)
o 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)	**$**	**(15,795)**

	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)	
1st Fiscal Year	$	0
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th 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 February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00930355%
Employer's proportionate share at MD		0.00978295%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,424,560
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,832,414**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,026,802
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	832,837
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	320,159
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(53,645)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,066)
Employer's Total Pension Expense/(Income)	**$**	**257,448**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 89,611	$ 7,266
Changes of assumptions	$ 162,781	$ 1,214
Net difference between projected and actual earnings on investments	$ 32,936	$ 0
Changes in proportionate share	$ 276,590	$ 430,033
Differences between employer contributions and employer's proportionate share of system contributions	$ 53,512	$ 94,743
Total (prior to post-MD contributions)	$ 615,430	$ 533,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 82,174

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (31,315)
2nd Fiscal Year	(68,760)
3rd Fiscal Year	135,828
4th Fiscal Year	32,548
5th Fiscal Year	13,872
Thereafter	0
Total	$ 82,174

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00683178%
Employer's proportionate share at MD		0.00743063%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,046,083
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,391,808**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,299,005
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	632,580
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	243,176
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,986)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,858
Employer's Total Pension Expense/(Income)	**$**	**242,048**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 68,064	$ 5,519
Changes of assumptions	$ 123,640	$ 922
Net difference between projected and actual earnings on investments	$ 25,016	$ 0
Changes in proportionate share	$ 277,886	$ 151,312
Differences between employer contributions and employer's proportionate share of system contributions	$ 60,151	$ 50,214
Total (prior to post-MD contributions)	$ 554,757	$ 207,967
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 346,790

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 70,509
2nd Fiscal Year	(18,552)
3rd Fiscal Year	182,977
4th Fiscal Year	96,403
5th Fiscal Year	15,454
Thereafter	0
Total	$ 346,790

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00224639%
Employer's proportionate share at MD		0.00164570%
Employer's proportionate share of system NPL/(A) at prior MD	$	343,967
Employer's proportionate share of system NPL/(A) at MD	**$**	**308,251**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	509,172
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	140,101

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	53,858
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(20,453)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,479
Employer's Total Pension Expense/(Income)	**$**	**42,884**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,074	$ 1,222
Changes of assumptions	$ 27,383	$ 204
Net difference between projected and actual earnings on investments	$ 5,541	$ 0
Changes in proportionate share	$ 17,288	$ 83,737
Differences between employer contributions and employer's proportionate share of system contributions	$ 55,500	$ 22,913
Total (prior to post-MD contributions)	$ 120,786	$ 108,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,710

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,520
2nd Fiscal Year	(13,188)
3rd Fiscal Year	23,934
4th Fiscal Year	2,703
5th Fiscal Year	(2,260)
Thereafter	0
Total	$ 12,710

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00602457%
Employer's proportionate share at MD		0.00693868%
Employer's proportionate share of system NPL/(A) at prior MD	$	922,483
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,299,662**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,146,798
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	590,700
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	227,077
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	34,497
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	185
Employer's Total Pension Expense/(Income)	**$**	**261,759**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 63,557	$ 5,153
Changes of assumptions	$ 115,454	$ 861
Net difference between projected and actual earnings on investments	$ 23,360	$ 0
Changes in proportionate share	$ 333,956	$ 290,882
Differences between employer contributions and employer's proportionate share of system contributions	$ 98,434	$ 89,818
Total (prior to post-MD contributions)	$ 634,761	$ 386,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 248,047

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 20,536
2nd Fiscal Year	(62,940)
3rd Fiscal Year	165,996
4th Fiscal Year	104,746
5th Fiscal Year	19,711
Thereafter	0
Total	$ 248,047

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01338529%
Employer's proportionate share at MD	0.01627888%

Employer's proportionate share of system NPL/(A) at prior MD	$ 2,049,556
Employer's proportionate share of system NPL/(A) at MD	**$ 3,049,146**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 5,036,615
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,385,845

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 532,746
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 183,142
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 16,309
Employer's Total Pension Expense/(Income)	**$ 732,197**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 149,113	$ 12,090
Changes of assumptions	$ 270,868	$ 2,020
Net difference between projected and actual earnings on investments	$ 54,806	$ 0
Changes in proportionate share	$ 588,687	$ 32,510
Differences between employer contributions and employer's proportionate share of system contributions	$ 111,962	$ 104,662
Total (prior to post-MD contributions)	$ 1,175,436	$ 151,282
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,024,154

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 270,905
2nd Fiscal Year	96,573
3rd Fiscal Year	420,264
4th Fiscal Year	190,644
5th Fiscal Year	45,767
Thereafter	0
Total	$ 1,024,154

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01512224%
Employer's proportionate share at MD	0.01574507%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,315,518
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,949,160**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,871,456
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,340,401

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	515,277
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	149,677
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	16,688
Employer's Total Pension Expense/(Income)	**$**	**681,642**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 144,223	$ 11,694
Changes of assumptions	$ 261,986	$ 1,953
Net difference between projected and actual earnings on investments	$ 53,008	$ 0
Changes in proportionate share	$ 196,632	$ 5,447
Differences between employer contributions and employer's proportionate share of system contributions	$ 134,171	$ 108,935
Total (prior to post-MD contributions)	$ 790,020	$ 128,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 661,991

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)
1st Fiscal Year	$ 186,330
2nd Fiscal Year	(19,632)
3rd Fiscal Year	331,988
4th Fiscal Year	138,950
5th Fiscal Year	24,355
Thereafter	0
Total	$ 661,991

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02155121%
Employer's proportionate share at MD	0.03061696%

Employer's proportionate share of system NPL/(A) at prior MD	$	3,299,923
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,734,767**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,472,755
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,606,467

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,001,977
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	610,100
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	99,697
Employer's Total Pension Expense/(Income)	**$**	**1,711,774**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 280,448	$ 22,739
Changes of assumptions	$ 509,443	$ 3,798
Net difference between projected and actual earnings on investments	$ 103,077	$ 0
Changes in proportionate share	$ 2,152,983	$ 15
Differences between employer contributions and employer's proportionate share of system contributions	$ 230,082	$ 0
Total (prior to post-MD contributions)	$ 3,276,033	$ 26,552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,249,481

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)
1st Fiscal Year	$ 840,958
2nd Fiscal Year	553,923
3rd Fiscal Year	1,159,174
4th Fiscal Year	576,587
5th Fiscal Year	118,838
Thereafter	0
Total	$ 3,249,481

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(25,809)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,091)
Employer's Total Pension Expense/(Income)	**$**	**(28,900)**

	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	$ 1,084	$ 102,379
Differences between employer contributions and employer's proportionate share of system contributions	$ 28	$ 7,747
Total (prior to post-MD contributions)	$ 1,112	$ 110,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (109,014)

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)
1st Fiscal Year	$ (31,831)
2nd Fiscal Year	(32,618)
3rd Fiscal Year	(30,251)
4th Fiscal Year	(14,314)
5th Fiscal Year	0
Thereafter	0
Total	$ (109,014)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(25,787)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,068)
Employer's Total Pension Expense/(Income)	**$**	**(28,855)**

	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	$ 900	$ 101,987
Differences between employer contributions and employer's proportionate share of system contributions	$ 28	$ 7,720
Total (prior to post-MD contributions)	$ 928	$ 109,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (108,779)

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)
1st Fiscal Year	$ (31,787)
2nd Fiscal Year	(32,491)
3rd Fiscal Year	(30,187)
4th Fiscal Year	(14,314)
5th Fiscal Year	0
Thereafter	0
Total	$ (108,779)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01100698%
Employer's proportionate share at MD		0.01332340%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,685,389
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,495,564**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,122,202
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,134,241

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	436,024
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	160,808
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,263)
Employer's Total Pension Expense/(Income)	**$**	**592,569**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 122,041	$ 9,895
Changes of assumptions	$ 221,691	$ 1,653
Net difference between projected and actual earnings on investments	$ 44,856	$ 0
Changes in proportionate share	$ 387,434	$ 27,995
Differences between employer contributions and employer's proportionate share of system contributions	$ 64,573	$ 84,393
Total (prior to post-MD contributions)	$ 840,595	$ 123,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 716,659

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)
1st Fiscal Year	$ 148,073
2nd Fiscal Year	24,593
3rd Fiscal Year	342,696
4th Fiscal Year	165,640
5th Fiscal Year	35,656
Thereafter	0
Total	$ 716,659

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01485415%
Employer's proportionate share at MD		0.01434469%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,274,468
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,686,859**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,438,185
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,221,185
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	469,447
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	212,024
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	24,564
Employer's Total Pension Expense/(Income)	**$**	**706,035**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 131,396	$ 10,654
Changes of assumptions	$ 238,685	$ 1,780
Net difference between projected and actual earnings on investments	$ 48,294	$ 0
Changes in proportionate share	$ 523,531	$ 62,355
Differences between employer contributions and employer's proportionate share of system contributions	$ 170,480	$ 141,101
Total (prior to post-MD contributions)	$ 1,112,386	$ 215,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 896,496

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 253,179
2nd Fiscal Year	97,704
3rd Fiscal Year	391,235
4th Fiscal Year	143,435
5th Fiscal Year	10,943
Thereafter	0
Total	$ 896,496

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(82,875)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,750)
Employer's Total Pension Expense/(Income)	**$**	**(84,625)**

	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	$	15,923
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	15,923
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(15,923)

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)
1st Fiscal Year	$ (15,923)
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (15,923)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00937255%
Employer's proportionate share at MD		0.01032461%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,435,125
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,933,870**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,194,390
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	878,949

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	337,885
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	74,425
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,354)
Employer's Total Pension Expense/(Income)	**$**	**406,956**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 94,572	$ 7,668
Changes of assumptions	$ 171,794	$ 1,281
Net difference between projected and actual earnings on investments	$ 34,760	$ 0
Changes in proportionate share	$ 317,972	$ 77,785
Differences between employer contributions and employer's proportionate share of system contributions	$ 39,914	$ 90,354
Total (prior to post-MD contributions)	$ 659,012	$ 177,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 481,924

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 102,730
2nd Fiscal Year	(5,938)
3rd Fiscal Year	251,669
4th Fiscal Year	116,136
5th Fiscal Year	17,327
Thereafter	0
Total	$ 481,924

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00557779%
Employer's proportionate share at MD		0.00686270%
Employer's proportionate share of system NPL/(A) at prior MD	$	854,072
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,285,431**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,123,290
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	584,232
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	224,590
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	63,733
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,761
Employer's Total Pension Expense/(Income)	**$**	**293,084**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 62,861	$ 5,097
Changes of assumptions	$ 114,190	$ 851
Net difference between projected and actual earnings on investments	$ 23,104	$ 0
Changes in proportionate share	$ 308,512	$ 63,535
Differences between employer contributions and employer's proportionate share of system contributions	$ 63,522	$ 35,309
Total (prior to post-MD contributions)	$ 572,189	$ 104,792
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 467,397

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)
1st Fiscal Year	$ 76,997
2nd Fiscal Year	45,012
3rd Fiscal Year	216,472
4th Fiscal Year	107,679
5th Fiscal Year	21,237
Thereafter	0
Total	$ 467,397

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00455757%
Employer's proportionate share at MD		0.00532091%
Employer's proportionate share of system NPL/(A) at prior MD	$	697,855
Employer's proportionate share of system NPL/(A) at MD	**$**	**996,643**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,646,266
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	452,977

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	174,133
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	78,978
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,351)
Employer's Total Pension Expense/(Income)	**$**	**250,760**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,739	$ 3,952
Changes of assumptions	$ 88,536	$ 660
Net difference between projected and actual earnings on investments	$ 17,914	$ 0
Changes in proportionate share	$ 272,158	$ 16,722
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,862	$ 69,065
Total (prior to post-MD contributions)	$ 450,209	$ 90,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 359,810

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 103,883
2nd Fiscal Year	32,413
3rd Fiscal Year	147,706
4th Fiscal Year	66,257
5th Fiscal Year	9,551
Thereafter	0
Total	$ 359,810

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00135487%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	207,458
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(35,434)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,371)
Employer's Total Pension Expense/(Income)	**$**	**(51,805)**

	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	$ 7,318	$ 246,241
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 45,336
Total (prior to post-MD contributions)	$ 7,318	$ 291,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (284,259)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (84,401)
2nd Fiscal Year	(74,805)
3rd Fiscal Year	(62,030)
4th Fiscal Year	(47,946)
5th Fiscal Year	(15,077)
Thereafter	0
Total	$ (284,259)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00199854%
Employer's proportionate share at MD		0.00184333%
Employer's proportionate share of system NPL/(A) at prior MD	$	306,017
Employer's proportionate share of system NPL/(A) at MD	**$**	**345,268**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	570,318
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	156,925
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	60,325
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	45,260
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,146
Employer's Total Pension Expense/(Income)	**$**	**111,731**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,885	$ 1,369
Changes of assumptions	$ 30,672	$ 229
Net difference between projected and actual earnings on investments	$ 6,206	$ 0
Changes in proportionate share	$ 56,901	$ 48,535
Differences between employer contributions and employer's proportionate share of system contributions	$ 21,615	$ 21,425
Total (prior to post-MD contributions)	$ 132,279	$ 71,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 60,721

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)
1st Fiscal Year	$ 39,331
2nd Fiscal Year	(10,458)
3rd Fiscal Year	23,999
4th Fiscal Year	7,107
5th Fiscal Year	741
Thereafter	0
Total	$ 60,721

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02347836%
Employer's proportionate share at MD		0.02468683%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,595,008
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,624,013**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,637,998
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,101,626

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	807,906
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	697,982
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	59,699
Employer's Total Pension Expense/(Income)	**$**	**1,565,587**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 226,128	$ 18,335
Changes of assumptions	$ 410,770	$ 3,063
Net difference between projected and actual earnings on investments	$ 83,112	$ 0
Changes in proportionate share	$ 1,465,939	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 202,864	$ 215,177
Total (prior to post-MD contributions)	$ 2,388,813	$ 236,575
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,152,238

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 758,438
2nd Fiscal Year	357,016
3rd Fiscal Year	737,185
4th Fiscal Year	269,079
5th Fiscal Year	30,522
Thereafter	0
Total	$ 2,152,238

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00625921%
Employer's proportionate share at MD		0.00600047%
Employer's proportionate share of system NPL/(A) at prior MD	$	958,411
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,123,929**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,856,519
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	510,829

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	196,373
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	169,574
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(731)
Employer's Total Pension Expense/(Income)	**$**	**365,216**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 54,964	$ 4,456
Changes of assumptions	$ 99,843	$ 744
Net difference between projected and actual earnings on investments	$ 20,202	$ 0
Changes in proportionate share	$ 283,202	$ 31,669
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,574	$ 93,696
Total (prior to post-MD contributions)	$ 469,785	$ 130,565
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 339,220

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)
1st Fiscal Year	$ 177,105
2nd Fiscal Year	31,480
3rd Fiscal Year	111,772
4th Fiscal Year	21,822
5th Fiscal Year	(2,960)
Thereafter	0
Total	$ 339,220

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01267649%
Employer's proportionate share at MD	0.01949872%

Employer's proportionate share of system NPL/(A) at prior MD	$	1,941,025
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,652,244**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,032,819
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,659,955

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	638,119
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	583,477
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	129,406
Employer's Total Pension Expense/(Income)	**$**	**1,351,002**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 178,606	$ 14,481
Changes of assumptions	$ 324,444	$ 2,419
Net difference between projected and actual earnings on investments	$ 65,646	$ 0
Changes in proportionate share	$ 1,838,076	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 342,046	$ 0
Total (prior to post-MD contributions)	$ 2,748,818	$ 16,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,731,918

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)
1st Fiscal Year	$ 796,535
2nd Fiscal Year	572,986
3rd Fiscal Year	839,120
4th Fiscal Year	419,132
5th Fiscal Year	104,144
Thereafter	0
Total	$ 2,731,918

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00494180%
Employer's proportionate share at MD		0.00185379%
Employer's proportionate share of system NPL/(A) at prior MD	$	756,689
Employer's proportionate share of system NPL/(A) at MD	**$**	**347,228**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	573,555
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	157,816
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	60,668
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	66,505
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,725)
Employer's Total Pension Expense/(Income)	**$**	**122,448**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,980	$ 1,377
Changes of assumptions	$ 30,846	$ 230
Net difference between projected and actual earnings on investments	$ 6,241	$ 0
Changes in proportionate share	$ 421,643	$ 377,954
Differences between employer contributions and employer's proportionate share of system contributions	$ 46,100	$ 139,613
Total (prior to post-MD contributions)	$ 521,810	$ 519,174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,636

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)
1st Fiscal Year	$ 65,684
2nd Fiscal Year	27,346
3rd Fiscal Year	10,918
4th Fiscal Year	(64,542)
5th Fiscal Year	(36,770)
Thereafter	0
Total	$ 2,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00024180%
Employer's proportionate share at MD		0.00230140%
Employer's proportionate share of system NPL/(A) at prior MD	$	37,024
Employer's proportionate share of system NPL/(A) at MD	**$**	**431,068**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	712,043
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	195,922

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	75,316
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	64,652
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	16,747
Employer's Total Pension Expense/(Income)	**$**	**156,715**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 21,081	$ 1,709
Changes of assumptions	$ 38,294	$ 286
Net difference between projected and actual earnings on investments	$ 7,748	$ 0
Changes in proportionate share	$ 277,842	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 56,462	$ 0
Total (prior to post-MD contributions)	$ 401,427	$ 1,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 399,432

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 92,401
2nd Fiscal Year	71,165
3rd Fiscal Year	124,697
4th Fiscal Year	85,588
5th Fiscal Year	25,581
Thereafter	0
Total	$ 399,432

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2021
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01559916%
Employer's proportionate share at MD	0.02128126%

Employer's proportionate share of system NPL/(A) at prior MD	$	2,388,544
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,986,126**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,584,330
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,811,705

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	696,455
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	637,460
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	78,363
Employer's Total Pension Expense/(Income)	**$**	**1,412,278**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 194,934	$ 15,805
Changes of assumptions	$ 354,104	$ 2,640
Net difference between projected and actual earnings on investments	$ 71,647	$ 0
Changes in proportionate share	$ 2,254,567	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 272,929	$ 149,602
Total (prior to post-MD contributions)	$ 3,148,181	$ 168,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,980,134

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)
1st Fiscal Year	$ 817,556
2nd Fiscal Year	621,780
3rd Fiscal Year	1,002,350
4th Fiscal Year	468,981
5th Fiscal Year	69,466
Thereafter	0
Total	$ 2,980,134

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00767759%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,438,065**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,375,413
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	653,605

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	251,258
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	213,567
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	39,057
Employer's Total Pension Expense/(Income)	**$**	**503,882**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 70,326	$ 5,702
Changes of assumptions	$ 127,749	$ 953
Net difference between projected and actual earnings on investments	$ 25,848	$ 0
Changes in proportionate share	$ 939,694	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 143,042	$ 0
Total (prior to post-MD contributions)	$ 1,306,659	$ 6,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,300,004

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 289,326
2nd Fiscal Year	221,427
3rd Fiscal Year	404,280
4th Fiscal Year	291,204
5th Fiscal Year	93,767
Thereafter	0
Total	$ 1,300,004

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4475: Teach-NW

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00905295%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,695,680**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,800,944
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	770,691

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	296,269
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	251,825
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	50,943
Employer's Total Pension Expense/(Income)	**$**	**599,037**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,924	$ 6,724
Changes of assumptions	$ 150,634	$ 1,123
Net difference between projected and actual earnings on investments	$ 30,478	$ 0
Changes in proportionate share	$ 1,108,029	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 224,151	$ 0
Total (prior to post-MD contributions)	$ 1,596,216	$ 7,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,588,369

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 346,045
2nd Fiscal Year	265,983
3rd Fiscal Year	484,349
4th Fiscal Year	366,620
5th Fiscal Year	125,373
Thereafter	0
Total	$ 1,588,369

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

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, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00278135%
Employer's proportionate share at MD		0.00385069%
Employer's proportionate share of system NPL/(A) at prior MD	$	425,880
Employer's proportionate share of system NPL/(A) at MD	**$**	**721,261**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,191,387
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	327,815
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	126,019
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	118,077
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	18,099
Employer's Total Pension Expense/(Income)	**$**	**262,195**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 35,272	$ 2,860
Changes of assumptions	$ 64,073	$ 478
Net difference between projected and actual earnings on investments	$ 12,964	$ 0
Changes in proportionate share	$ 345,064	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 52,439	$ 10,224
Total (prior to post-MD contributions)	$ 509,812	$ 13,562
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 496,250

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)
1st Fiscal Year	$ 154,584
2nd Fiscal Year	113,420
3rd Fiscal Year	148,884
4th Fiscal Year	63,018
5th Fiscal Year	16,344
Thereafter	0
Total	$ 496,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4480: Holla School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2023
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2021
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:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,308
Employer's Total Pension Expense/(Income)	**$**	**8,308**

	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	$	36,553	$	0
Total (prior to post-MD contributions)	$	36,553	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	36,553

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	8,308
2nd Fiscal Year		8,308
3rd Fiscal Year		8,308
4th Fiscal Year		8,308
5th Fiscal Year		3,321
Thereafter		0
Total	$	36,553

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2024.