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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	29.83880747%
Employer's proportionate share at MD	28.11295778%
Employer's proportionate share of system NPL/(A) at prior MD	$ 5,589,013,369
Employer's proportionate share of system NPL/(A) at MD	**$ 6,248,735,360**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 9,857,126,220
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,226,531,682
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,108,600,570
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 128,913,924
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (122,342,888)
Employer's Total Pension Expense/(Income)	**$ 1,115,171,606**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 370,179,758	$ 14,913,688
Changes of assumptions	$ 628,249,877	$ 804,873
Net difference between projected and actual earnings on investments	$ 396,969,425	$ 0
Changes in proportionate share	$ 431,852,428	$ 222,645,574
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,399,530	$ 288,505,137
Total (prior to post-MD contributions)	$ 1,849,651,018	$ 526,869,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,322,781,746

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 57,049,360
2nd Fiscal Year	721,984,498
3rd Fiscal Year	361,453,997
4th Fiscal Year	157,807,005
5th Fiscal Year	24,486,887
Thereafter	0
Total	$ 1,322,781,746

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.38809988%
Employer's proportionate share at MD	0.54312107%
Employer's proportionate share of system NPL/(A) at prior MD	$ 72,693,770
Employer's proportionate share of system NPL/(A) at MD	**$ 120,720,838**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 190,432,219
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 62,334,150
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 21,417,324
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (4,068,595)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 15,802,804
Employer's Total Pension Expense/(Income)	**$ 33,151,533**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,151,593	$ 288,121
Changes of assumptions	$ 12,137,312	$ 15,550
Net difference between projected and actual earnings on investments	$ 7,669,149	$ 0
Changes in proportionate share	$ 27,930,889	$ 11,412,518
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,478,904	$ 10,097,972
Total (prior to post-MD contributions)	$ 61,367,847	$ 21,814,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 39,553,686

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,293,818
2nd Fiscal Year	16,424,764
3rd Fiscal Year	8,756,330
4th Fiscal Year	6,227,406
5th Fiscal Year	1,851,368
Thereafter	0
Total	$ 39,553,686

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03716617%
Employer's proportionate share at MD		0.03740086%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,961,479
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,313,180**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,113,704
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,292,507
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,474,858
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	256,065
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,101
Employer's Total Pension Expense/(Income)	**$**	**1,738,024**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 492,479	$ 19,841
Changes of assumptions	$ 835,810	$ 1,071
Net difference between projected and actual earnings on investments	$ 528,119	$ 0
Changes in proportionate share	$ 656,380	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 506,517	$ 312,056
Total (prior to post-MD contributions)	$ 3,019,305	$ 332,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,686,337

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	$ 330,969
2nd Fiscal Year	1,217,189
3rd Fiscal Year	736,929
4th Fiscal Year	349,694
5th Fiscal Year	51,556
Thereafter	0
Total	$ 2,686,337

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	2.39779699%
Employer's proportionate share at MD	2.25503950%
Employer's proportionate share of system NPL/(A) at prior MD	$ 449,123,828
Employer's proportionate share of system NPL/(A) at MD	**$ 501,233,103**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 790,674,861
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 258,811,486
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 88,924,762
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 7,871,516
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (7,307,461)
Employer's Total Pension Expense/(Income)	**$ 89,488,817**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,693,424	$ 1,196,280
Changes of assumptions	$ 50,394,139	$ 64,562
Net difference between projected and actual earnings on investments	$ 31,842,318	$ 0
Changes in proportionate share	$ 18,982,836	$ 19,584,476
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,951,556	$ 27,245,150
Total (prior to post-MD contributions)	$ 136,864,273	$ 48,090,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 88,773,805

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	$ 4,589,400
2nd Fiscal Year	51,944,599
3rd Fiscal Year	20,848,274
4th Fiscal Year	9,659,274
5th Fiscal Year	1,732,259
Thereafter	0
Total	$ 88,773,805

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	1.82431483%
Employer's proportionate share at MD	1.84362083%
Employer's proportionate share of system NPL/(A) at prior MD	$ 341,706,685
Employer's proportionate share of system NPL/(A) at MD	**$ 409,786,077**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 646,420,891
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 211,592,856
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 72,700,963
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 3,368,991
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 4,578,005
Employer's Total Pension Expense/(Income)	**$ 80,647,959**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,276,034	$ 978,025
Changes of assumptions	$ 41,200,025	$ 52,783
Net difference between projected and actual earnings on investments	$ 26,032,874	$ 0
Changes in proportionate share	$ 17,382,947	$ 18,885,829
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,646,220	$ 22,363,782
Total (prior to post-MD contributions)	$ 156,538,100	$ 42,280,419
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 114,257,681

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 11,213,448
2nd Fiscal Year	54,710,187
3rd Fiscal Year	31,108,841
4th Fiscal Year	14,864,299
5th Fiscal Year	2,360,907
Thereafter	0
Total	$ 114,257,681

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04678544%
Employer's proportionate share at MD		0.04156782%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,763,234
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,239,380**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,574,747
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,770,750
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,639,177
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(38,624)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	116,674
Employer's Total Pension Expense/(Income)	**$**	**1,717,227**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 547,348	$ 22,051
Changes of assumptions	$ 928,930	$ 1,190
Net difference between projected and actual earnings on investments	$ 586,959	$ 0
Changes in proportionate share	$ 505,510	$ 886,556
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,247,196	$ 536,208
Total (prior to post-MD contributions)	$ 3,815,943	$ 1,446,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,369,938

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	$ 214,753
2nd Fiscal Year	1,231,474
3rd Fiscal Year	685,769
4th Fiscal Year	230,288
5th Fiscal Year	7,654
Thereafter	0
Total	$ 2,369,938

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	2.02749597%
Employer's proportionate share at MD	1.71783769%
Employer's proportionate share of system NPL/(A) at prior MD	$ 379,763,906
Employer's proportionate share of system NPL/(A) at MD	**$ 381,827,953**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 602,318,086
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 197,156,691
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 67,740,857
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,085,056
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (3,905,750)
Employer's Total Pension Expense/(Income)	**$ 64,920,163**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,619,774	$ 911,298
Changes of assumptions	$ 38,389,106	$ 49,182
Net difference between projected and actual earnings on investments	$ 24,256,752	$ 0
Changes in proportionate share	$ 31,289,314	$ 40,275,595
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,921,621	$ 15,040,856
Total (prior to post-MD contributions)	$ 124,476,567	$ 56,276,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 68,199,636

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	$ 1,167,995
2nd Fiscal Year	41,225,610
3rd Fiscal Year	19,546,574
4th Fiscal Year	6,191,284
5th Fiscal Year	68,173
Thereafter	0
Total	$ 68,199,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10539078%
Employer's proportionate share at MD		0.09216524%
Employer's proportionate share of system NPL/(A) at prior MD	$	19,740,416
Employer's proportionate share of system NPL/(A) at MD	**$**	**20,485,792**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	32,315,504
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,577,829
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,634,425
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(14,393)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(996,108)
Employer's Total Pension Expense/(Income)	**$**	**2,623,924**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,213,594	$ 48,893
Changes of assumptions	$ 2,059,648	$ 2,639
Net difference between projected and actual earnings on investments	$ 1,301,421	$ 0
Changes in proportionate share	$ 1,014,672	$ 1,711,428
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,010,681
Total (prior to post-MD contributions)	$ 5,589,335	$ 3,773,641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,815,694

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (637,256)
2nd Fiscal Year	1,669,823
3rd Fiscal Year	624,115
4th Fiscal Year	163,232
5th Fiscal Year	(4,221)
Thereafter	0
Total	$ 1,815,694

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.52689941%
Employer's proportionate share at MD	0.44328771%
Employer's proportionate share of system NPL/(A) at prior MD	$ 98,691,875
Employer's proportionate share of system NPL/(A) at MD	**$ 98,530,635**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 155,428,075
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 50,876,249
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 17,480,516
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,821,397)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,592,093)
Employer's Total Pension Expense/(Income)	**$ 12,067,026**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,837,029	$ 235,160
Changes of assumptions	$ 9,906,302	$ 12,691
Net difference between projected and actual earnings on investments	$ 6,259,450	$ 0
Changes in proportionate share	$ 1,513,301	$ 11,493,355
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,002,549	$ 5,432,683
Total (prior to post-MD contributions)	$ 25,518,631	$ 17,173,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,344,742

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,669,465)
2nd Fiscal Year	7,846,922
3rd Fiscal Year	3,217,824
4th Fiscal Year	955,885
5th Fiscal Year	(6,425)
Thereafter	0
Total	$ 8,344,742

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04989743%
Employer's proportionate share at MD		0.04366495%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,346,131
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,705,514**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,310,055
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,011,438
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,721,875
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(69,333)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(213,074)
Employer's Total Pension Expense/(Income)	**$**	**1,439,468**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 574,962	$ 23,164
Changes of assumptions	$ 975,796	$ 1,250
Net difference between projected and actual earnings on investments	$ 616,572	$ 0
Changes in proportionate share	$ 710,080	$ 1,083,684
Differences between employer contributions and employer's proportionate share of system contributions	$ 172,337	$ 517,018
Total (prior to post-MD contributions)	$ 3,049,747	$ 1,625,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,424,631

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (215,924)
2nd Fiscal Year	921,753
3rd Fiscal Year	500,859
4th Fiscal Year	202,278
5th Fiscal Year	15,664
Thereafter	0
Total	$ 1,424,631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.43397155%
Employer's proportionate share at MD	0.39731626%
Employer's proportionate share of system NPL/(A) at prior MD	$ 81,285,849
Employer's proportionate share of system NPL/(A) at MD	**$ 88,312,449**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 139,309,302
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 45,600,093
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 15,667,687
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (3,399,032)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,780,356
Employer's Total Pension Expense/(Income)	**$ 14,049,011**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,231,696	$ 210,773
Changes of assumptions	$ 8,878,962	$ 11,375
Net difference between projected and actual earnings on investments	$ 5,610,310	$ 0
Changes in proportionate share	$ 2,690,205	$ 8,367,710
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,753,342	$ 4,252,088
Total (prior to post-MD contributions)	$ 24,164,515	$ 12,841,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,322,569

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	$ (1,193,657)
2nd Fiscal Year	7,926,476
3rd Fiscal Year	3,015,499
4th Fiscal Year	1,308,472
5th Fiscal Year	265,779
Thereafter	0
Total	$ 11,322,569

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04083518%
Employer's proportionate share at MD	0.04144388%
Employer's proportionate share of system NPL/(A) at prior MD	$ 7,648,709
Employer's proportionate share of system NPL/(A) at MD	**$ 9,211,832**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 14,531,290
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,756,525
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,634,289
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (221,759)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,618,886
Employer's Total Pension Expense/(Income)	**$ 3,031,416**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 545,716	$ 21,986
Changes of assumptions	$ 926,161	$ 1,187
Net difference between projected and actual earnings on investments	$ 585,209	$ 0
Changes in proportionate share	$ 573,228	$ 975,540
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,695,016	$ 0
Total (prior to post-MD contributions)	$ 6,325,330	$ 998,713
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,326,617

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,389,779
2nd Fiscal Year	2,058,024
3rd Fiscal Year	1,155,645
4th Fiscal Year	594,488
5th Fiscal Year	128,682
Thereafter	0
Total	$ 5,326,617

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04361526%
Employer's proportionate share at MD		0.03664242%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,169,437
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,144,600**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,847,775
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,205,460
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,444,950
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	168,552
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(429,556)
Employer's Total Pension Expense/(Income)	**$**	**1,183,946**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 482,492	$ 19,438
Changes of assumptions	$ 818,861	$ 1,049
Net difference between projected and actual earnings on investments	$ 517,410	$ 0
Changes in proportionate share	$ 731,796	$ 899,541
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 941,822
Total (prior to post-MD contributions)	$ 2,550,559	$ 1,861,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 688,709

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	$ (185,424)
2nd Fiscal Year	655,883
3rd Fiscal Year	216,714
4th Fiscal Year	20,885
5th Fiscal Year	(19,349)
Thereafter	0
Total	$ 688,709

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12801730%
Employer's proportionate share at MD	0.42723908%
Employer's proportionate share of system NPL/(A) at prior MD	$ 23,978,519
Employer's proportionate share of system NPL/(A) at MD	**$ 94,963,467**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 149,801,012
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 49,034,343
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 16,847,658
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (21,357,659)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 52,105,764
Employer's Total Pension Expense/(Income)	**$ 47,595,763**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,625,707	$ 226,647
Changes of assumptions	$ 9,547,658	$ 12,232
Net difference between projected and actual earnings on investments	$ 6,032,836	$ 0
Changes in proportionate share	$ 38,608,368	$ 80,390,762
Differences between employer contributions and employer's proportionate share of system contributions	$ 135,348,962	$ 3,415,243
Total (prior to post-MD contributions)	$ 195,163,531	$ 84,044,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 111,118,647

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 32,808,885
2nd Fiscal Year	43,388,262
3rd Fiscal Year	22,994,224
4th Fiscal Year	8,852,127
5th Fiscal Year	3,075,148
Thereafter	0
Total	$ 111,118,647

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.91578166%
Employer's proportionate share at MD	0.81431721%
Employer's proportionate share of system NPL/(A) at prior MD	$ 171,532,188
Employer's proportionate share of system NPL/(A) at MD	**$ 181,000,263**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 285,520,563
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 93,459,404
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 32,111,617
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 111,762
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (5,133,880)
Employer's Total Pension Expense/(Income)	**$ 27,089,499**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,722,591	$ 431,988
Changes of assumptions	$ 18,197,825	$ 23,314
Net difference between projected and actual earnings on investments	$ 11,498,578	$ 0
Changes in proportionate share	$ 9,364,905	$ 13,415,356
Differences between employer contributions and employer's proportionate share of system contributions	$ 131,186	$ 11,282,561
Total (prior to post-MD contributions)	$ 49,915,085	$ 25,153,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,761,866

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,241,103)
2nd Fiscal Year	17,460,580
3rd Fiscal Year	7,067,296
4th Fiscal Year	2,265,208
5th Fiscal Year	209,884
Thereafter	0
Total	$ 24,761,866

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	1.77535206%
Employer's proportionate share at MD	1.54098618%
Employer's proportionate share of system NPL/(A) at prior MD	$ 332,535,622
Employer's proportionate share of system NPL/(A) at MD	**$ 342,518,738**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 540,309,397
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 176,859,396
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 60,766,931
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,643,454)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 813,991
Employer's Total Pension Expense/(Income)	**$ 59,937,468**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 20,291,066	$ 817,480
Changes of assumptions	$ 34,436,945	$ 44,118
Net difference between projected and actual earnings on investments	$ 21,759,518	$ 0
Changes in proportionate share	$ 19,661,310	$ 30,845,626
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,456,567	$ 12,793,592
Total (prior to post-MD contributions)	$ 107,605,406	$ 44,500,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 63,104,590

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,202,892
2nd Fiscal Year	37,469,285
3rd Fiscal Year	17,801,183
4th Fiscal Year	6,152,359
5th Fiscal Year	478,871
Thereafter	0
Total	$ 63,104,590

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02587066%
Employer's proportionate share at MD		0.02459356%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,845,752
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,466,470**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,623,135
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,822,609
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	969,817
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	120,735
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(450,693)
Employer's Total Pension Expense/(Income)	**$**	**639,859**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 323,838	$ 13,047
Changes of assumptions	$ 549,601	$ 704
Net difference between projected and actual earnings on investments	$ 347,274	$ 0
Changes in proportionate share	$ 291,730	$ 297,202
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,012,955
Total (prior to post-MD contributions)	$ 1,512,443	$ 1,323,908
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 188,535

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	$ (269,641)
2nd Fiscal Year	352,568
3rd Fiscal Year	83,654
4th Fiscal Year	18,128
5th Fiscal Year	3,826
Thereafter	0
Total	$ 188,535

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.16940574%
Employer's proportionate share at MD	0.15434208%
Employer's proportionate share of system NPL/(A) at prior MD	$ 31,730,857
Employer's proportionate share of system NPL/(A) at MD	**$ 34,305,989**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 54,116,304
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 17,713,882
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,086,294
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 250,198
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,220,737)
Employer's Total Pension Expense/(Income)	**$ 5,115,755**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,032,312	$ 81,877
Changes of assumptions	$ 3,449,135	$ 4,419
Net difference between projected and actual earnings on investments	$ 2,179,390	$ 0
Changes in proportionate share	$ 1,449,072	$ 1,975,745
Differences between employer contributions and employer's proportionate share of system contributions	$ 121,907	$ 2,787,120
Total (prior to post-MD contributions)	$ 9,231,816	$ 4,849,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,382,655

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (656,209)
2nd Fiscal Year	3,116,255
3rd Fiscal Year	1,308,669
4th Fiscal Year	529,882
5th Fiscal Year	84,058
Thereafter	0
Total	$ 4,382,655

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.55637975%
Employer's proportionate share at MD	0.48506531%
Employer's proportionate share of system NPL/(A) at prior MD	$ 104,213,745
Employer's proportionate share of system NPL/(A) at MD	**$ 107,816,644**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 170,076,376
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 55,671,075
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 19,127,965
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 601,142
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,509,175)
Employer's Total Pension Expense/(Income)	**$ 18,219,932**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,387,139	$ 257,323
Changes of assumptions	$ 10,839,920	$ 13,887
Net difference between projected and actual earnings on investments	$ 6,849,372	$ 0
Changes in proportionate share	$ 8,912,064	$ 9,349,749
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,049,847	$ 3,817,876
Total (prior to post-MD contributions)	$ 34,038,342	$ 13,438,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 20,599,507

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	$ 453,305
2nd Fiscal Year	12,078,491
3rd Fiscal Year	5,954,921
4th Fiscal Year	2,017,850
5th Fiscal Year	94,939
Thereafter	0
Total	$ 20,599,507

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.28628681%
Employer's proportionate share at MD	0.27634888%
Employer's proportionate share of system NPL/(A) at prior MD	$ 53,623,484
Employer's proportionate share of system NPL/(A) at MD	**$ 61,424,736**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 96,895,027
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 31,716,635
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 10,897,485
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 2,579,642
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (236,111)
Employer's Total Pension Expense/(Income)	**$ 13,241,016**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,638,847	$ 146,601
Changes of assumptions	$ 6,175,663	$ 7,912
Net difference between projected and actual earnings on investments	$ 3,902,188	$ 0
Changes in proportionate share	$ 7,753,586	$ 1,314,612
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,037,864	$ 1,550,855
Total (prior to post-MD contributions)	$ 22,508,148	$ 3,019,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,488,168

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	$ 2,898,315
2nd Fiscal Year	9,085,951
3rd Fiscal Year	4,964,728
4th Fiscal Year	2,194,822
5th Fiscal Year	344,353
Thereafter	0
Total	$ 19,488,168

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02138811%
Employer's proportionate share at MD		0.01803892%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,006,140
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,009,555**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,324,909
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,070,332
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	711,343
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(251,103)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	262,878
Employer's Total Pension Expense/(Income)	**$**	**723,118**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 237,529	$ 9,569
Changes of assumptions	$ 403,122	$ 516
Net difference between projected and actual earnings on investments	$ 254,719	$ 0
Changes in proportionate share	$ 137,318	$ 751,190
Differences between employer contributions and employer's proportionate share of system contributions	$ 242,188	$ 163,775
Total (prior to post-MD contributions)	$ 1,274,876	$ 925,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 349,826

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (48,312)
2nd Fiscal Year	286,457
3rd Fiscal Year	74,579
4th Fiscal Year	34,294
5th Fiscal Year	2,808
Thereafter	0
Total	$ 349,826

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12998232%
Employer's proportionate share at MD	0.11606885%
Employer's proportionate share of system NPL/(A) at prior MD	$ 24,346,580
Employer's proportionate share of system NPL/(A) at MD	**$ 25,798,905**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 40,696,725
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 13,321,253
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,577,035
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 433,566
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (627,215)
Employer's Total Pension Expense/(Income)	**$ 4,383,386**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,528,346	$ 61,574
Changes of assumptions	$ 2,593,830	$ 3,323
Net difference between projected and actual earnings on investments	$ 1,638,952	$ 0
Changes in proportionate share	$ 1,767,613	$ 1,794,926
Differences between employer contributions and employer's proportionate share of system contributions	$ 318,323	$ 1,451,217
Total (prior to post-MD contributions)	$ 7,847,064	$ 3,311,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,536,024

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,316)
2nd Fiscal Year	2,742,963
3rd Fiscal Year	1,288,205
4th Fiscal Year	481,410
5th Fiscal Year	55,763
Thereafter	0
Total	$ 4,536,024

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.20698609%
Employer's proportionate share at MD		0.17603989%
Employer's proportionate share of system NPL/(A) at prior MD	$	38,769,915
Employer's proportionate share of system NPL/(A) at MD	**$**	**39,128,814**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	61,724,114
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	20,204,145
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,941,921
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(345,955)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(132,373)
Employer's Total Pension Expense/(Income)	**$**	**6,463,593**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,318,020	$ 93,388
Changes of assumptions	$ 3,934,024	$ 5,040
Net difference between projected and actual earnings on investments	$ 2,485,774	$ 0
Changes in proportionate share	$ 1,877,371	$ 4,062,712
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,406,381	$ 1,363,726
Total (prior to post-MD contributions)	$ 12,021,570	$ 5,524,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,496,704

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,344)
2nd Fiscal Year	4,012,337
3rd Fiscal Year	1,811,949
4th Fiscal Year	657,428
5th Fiscal Year	40,332
Thereafter	0
Total	$ 6,496,704

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03113163%
Employer's proportionate share at MD		0.03803431%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,831,168
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,453,978**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,335,808
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,365,208
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,499,837
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(960,573)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,272,232
Employer's Total Pension Expense/(Income)	**$**	**2,811,496**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 500,820	$ 20,177
Changes of assumptions	$ 849,966	$ 1,089
Net difference between projected and actual earnings on investments	$ 537,064	$ 0
Changes in proportionate share	$ 890,489	$ 1,761,381
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,260,253	$ 0
Total (prior to post-MD contributions)	$ 7,038,592	$ 1,782,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,255,945

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,216,524
2nd Fiscal Year	1,855,050
3rd Fiscal Year	1,140,993
4th Fiscal Year	818,629
5th Fiscal Year	224,748
Thereafter	0
Total	$ 5,255,945

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05605305%
Employer's proportionate share at MD		0.05038592%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,499,121
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,199,401**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,666,600
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,782,806
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,986,908
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(178,319)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(80,401)
Employer's Total Pension Expense/(Income)	**$**	**1,728,188**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 663,461	$ 26,729
Changes of assumptions	$ 1,125,991	$ 1,443
Net difference between projected and actual earnings on investments	$ 711,475	$ 0
Changes in proportionate share	$ 326,564	$ 840,812
Differences between employer contributions and employer's proportionate share of system contributions	$ 163,531	$ 436,283
Total (prior to post-MD contributions)	$ 2,991,022	$ 1,305,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,685,755

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	$ (160,391)
2nd Fiscal Year	1,095,503
3rd Fiscal Year	514,580
4th Fiscal Year	208,220
5th Fiscal Year	27,843
Thereafter	0
Total	$ 1,685,755

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00674993%
Employer's proportionate share at MD		0.01004296%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,264,308
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,232,273**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,521,320
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,152,633
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	396,032
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(380,665)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	825,974
Employer's Total Pension Expense/(Income)	**$**	**841,341**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 132,242	$ 5,328
Changes of assumptions	$ 224,433	$ 288
Net difference between projected and actual earnings on investments	$ 141,812	$ 0
Changes in proportionate share	$ 746,334	$ 1,108,678
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,287,839	$ 119,544
Total (prior to post-MD contributions)	$ 2,532,660	$ 1,233,838
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,298,822

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 488,941
2nd Fiscal Year	490,213
3rd Fiscal Year	151,296
4th Fiscal Year	122,121
5th Fiscal Year	46,251
Thereafter	0
Total	$ 1,298,822

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.76262253%
Employer's proportionate share at MD	0.72389846%
Employer's proportionate share of system NPL/(A) at prior MD	$ 142,844,432
Employer's proportionate share of system NPL/(A) at MD	**$ 160,902,668**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 253,817,423
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 83,082,020
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 28,546,062
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 2,020,954
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (305,638)
Employer's Total Pension Expense/(Income)	**$ 30,261,378**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,531,994	$ 384,022
Changes of assumptions	$ 16,177,206	$ 20,725
Net difference between projected and actual earnings on investments	$ 10,221,819	$ 0
Changes in proportionate share	$ 9,030,490	$ 5,176,344
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,417,933	$ 7,715,082
Total (prior to post-MD contributions)	$ 46,379,442	$ 13,296,173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 33,083,269

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,669,078
2nd Fiscal Year	18,065,976
3rd Fiscal Year	8,715,043
4th Fiscal Year	3,947,743
5th Fiscal Year	685,429
Thereafter	0
Total	$ 33,083,269

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06548736%
Employer's proportionate share at MD	0.06440918%
Employer's proportionate share of system NPL/(A) at prior MD	$ 12,266,232
Employer's proportionate share of system NPL/(A) at MD	**$ 14,316,385**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 22,583,515
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,392,259
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,539,898
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 142,518
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (594,892)
Employer's Total Pension Expense/(Income)	**$ 2,087,524**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 848,113	$ 34,169
Changes of assumptions	$ 1,439,374	$ 1,844
Net difference between projected and actual earnings on investments	$ 909,491	$ 0
Changes in proportionate share	$ 851,613	$ 333,298
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,334,919
Total (prior to post-MD contributions)	$ 4,048,591	$ 1,704,230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,344,361

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (256,718)
2nd Fiscal Year	1,437,288
3rd Fiscal Year	750,591
4th Fiscal Year	354,196
5th Fiscal Year	59,004
Thereafter	0
Total	$ 2,344,361

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.15480865%
Employer's proportionate share at MD	0.14672687%
Employer's proportionate share of system NPL/(A) at prior MD	$ 28,996,722
Employer's proportionate share of system NPL/(A) at MD	**$ 32,613,338**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 51,446,215
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 16,839,882
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,785,997
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 527,096
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (805,798)
Employer's Total Pension Expense/(Income)	**$ 5,507,295**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,932,039	$ 77,837
Changes of assumptions	$ 3,278,956	$ 4,201
Net difference between projected and actual earnings on investments	$ 2,071,859	$ 0
Changes in proportionate share	$ 1,449,470	$ 1,042,602
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,528	$ 1,728,428
Total (prior to post-MD contributions)	$ 8,752,852	$ 2,853,068
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,899,784

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	$ 24,018
2nd Fiscal Year	3,441,292
3rd Fiscal Year	1,592,657
4th Fiscal Year	723,118
5th Fiscal Year	118,698
Thereafter	0
Total	$ 5,899,784

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.23647576%
Employer's proportionate share at MD	0.21086039%
Employer's proportionate share of system NPL/(A) at prior MD	$ 44,293,532
Employer's proportionate share of system NPL/(A) at MD	**$ 46,868,451**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 73,933,077
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 24,200,503
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,315,025
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 474,924
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (372,991)
Employer's Total Pension Expense/(Income)	**$ 8,416,958**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,776,522	$ 111,860
Changes of assumptions	$ 4,712,169	$ 6,037
Net difference between projected and actual earnings on investments	$ 2,977,457	$ 0
Changes in proportionate share	$ 3,343,556	$ 3,335,594
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,309,473	$ 1,560,438
Total (prior to post-MD contributions)	$ 15,119,177	$ 5,013,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,105,248

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 603,152
2nd Fiscal Year	5,508,544
3rd Fiscal Year	2,752,503
4th Fiscal Year	1,111,382
5th Fiscal Year	129,668
Thereafter	0
Total	$ 10,105,248

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	3.55708394%
Employer's proportionate share at MD	3.40486459%
Employer's proportionate share of system NPL/(A) at prior MD	$ 666,266,228
Employer's proportionate share of system NPL/(A) at MD	**$ 756,807,517**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 1,193,833,117
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 390,777,219
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 134,266,727
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,428,323
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (280,532)
Employer's Total Pension Expense/(Income)	**$ 135,414,518**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 44,833,844	$ 1,806,252
Changes of assumptions	$ 76,089,673	$ 97,481
Net difference between projected and actual earnings on investments	$ 48,078,440	$ 0
Changes in proportionate share	$ 18,813,462	$ 20,778,931
Differences between employer contributions and employer's proportionate share of system contributions	$ 27,487,108	$ 33,889,009
Total (prior to post-MD contributions)	$ 215,302,527	$ 56,571,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 158,730,854

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	$ 3,532,254
2nd Fiscal Year	85,342,348
3rd Fiscal Year	45,001,117
4th Fiscal Year	21,301,575
5th Fiscal Year	3,553,559
Thereafter	0
Total	$ 158,730,854

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07418016%
Employer's proportionate share at MD	0.06375009%
Employer's proportionate share of system NPL/(A) at prior MD	$ 13,894,453
Employer's proportionate share of system NPL/(A) at MD	**$ 14,169,887**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 22,352,422
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,316,615
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,513,908
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (9,094)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (147,751)
Employer's Total Pension Expense/(Income)	**$ 2,357,063**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 839,435	$ 33,819
Changes of assumptions	$ 1,424,645	$ 1,825
Net difference between projected and actual earnings on investments	$ 900,184	$ 0
Changes in proportionate share	$ 913,801	$ 1,425,579
Differences between employer contributions and employer's proportionate share of system contributions	$ 261,038	$ 486,069
Total (prior to post-MD contributions)	$ 4,339,103	$ 1,947,292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,391,811

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46,197)
2nd Fiscal Year	1,503,095
3rd Fiscal Year	708,016
4th Fiscal Year	217,155
5th Fiscal Year	9,742
Thereafter	0
Total	$ 2,391,811

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.30486606%
Employer's proportionate share at MD	0.31235053%
Employer's proportionate share of system NPL/(A) at prior MD	$ 57,103,505
Employer's proportionate share of system NPL/(A) at MD	**$ 69,426,910**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 109,518,131
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 35,848,554
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 12,317,166
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,129,958
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (798,630)
Employer's Total Pension Expense/(Income)	**$ 12,648,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,112,902	$ 165,699
Changes of assumptions	$ 6,980,204	$ 8,943
Net difference between projected and actual earnings on investments	$ 4,410,550	$ 0
Changes in proportionate share	$ 3,902,975	$ 150,794
Differences between employer contributions and employer's proportionate share of system contributions	$ 354,827	$ 4,406,027
Total (prior to post-MD contributions)	$ 19,761,458	$ 4,731,463
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,029,995

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	$ 514,493
2nd Fiscal Year	7,960,036
3rd Fiscal Year	4,082,465
4th Fiscal Year	2,055,407
5th Fiscal Year	417,596
Thereafter	0
Total	$ 15,029,995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.25824795%
Employer's proportionate share at MD	0.21847609%
Employer's proportionate share of system NPL/(A) at prior MD	$ 48,371,613
Employer's proportionate share of system NPL/(A) at MD	**$ 48,561,211**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 76,603,338
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 25,074,559
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,615,341
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,239,384
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (399,195)
Employer's Total Pension Expense/(Income)	**$ 9,455,530**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,876,802	$ 115,900
Changes of assumptions	$ 4,882,360	$ 6,255
Net difference between projected and actual earnings on investments	$ 3,084,995	$ 0
Changes in proportionate share	$ 4,318,556	$ 5,130,822
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,108,720	$ 1,948,346
Total (prior to post-MD contributions)	$ 16,271,433	$ 7,201,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,070,110

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	$ 836,959
2nd Fiscal Year	5,393,986
3rd Fiscal Year	2,236,294
4th Fiscal Year	600,600
5th Fiscal Year	2,271
Thereafter	0
Total	$ 9,070,110

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05927279%
Employer's proportionate share at MD		0.04680995%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,102,200
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,404,561**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,412,773
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,372,390
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,845,894
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(81,401)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(369,120)
Employer's Total Pension Expense/(Income)	**$**	**1,395,373**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 616,374	$ 24,832
Changes of assumptions	$ 1,046,078	$ 1,340
Net difference between projected and actual earnings on investments	$ 660,981	$ 0
Changes in proportionate share	$ 916,369	$ 1,685,819
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 883,878
Total (prior to post-MD contributions)	$ 3,239,802	$ 2,595,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 643,933

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (323,920)
2nd Fiscal Year	779,455
3rd Fiscal Year	261,356
4th Fiscal Year	(21,107)
5th Fiscal Year	(51,852)
Thereafter	0
Total	$ 643,933

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03500979%
Employer's proportionate share at MD		0.03006356%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,557,574
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,682,300**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,541,058
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,450,403
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,185,520
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	243,382
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(70,105)
Employer's Total Pension Expense/(Income)	**$**	**1,358,797**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 395,864	$ 15,948
Changes of assumptions	$ 671,841	$ 861
Net difference between projected and actual earnings on investments	$ 424,513	$ 0
Changes in proportionate share	$ 1,160,064	$ 671,648
Differences between employer contributions and employer's proportionate share of system contributions	$ 139,559	$ 259,684
Total (prior to post-MD contributions)	$ 2,791,841	$ 948,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,843,700

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	$ 295,192
2nd Fiscal Year	943,700
3rd Fiscal Year	457,103
4th Fiscal Year	141,901
5th Fiscal Year	5,804
Thereafter	0
Total	$ 1,843,700

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00473986%
Employer's proportionate share at MD		0.00334216%
Employer's proportionate share of system NPL/(A) at prior MD	$	887,808
Employer's proportionate share of system NPL/(A) at MD	**$**	**742,870**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,171,847
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	383,581
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	131,794
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	53,751
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(41,582)
Employer's Total Pension Expense/(Income)	**$**	**143,963**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 44,008	$ 1,773
Changes of assumptions	$ 74,688	$ 96
Net difference between projected and actual earnings on investments	$ 47,193	$ 0
Changes in proportionate share	$ 279,307	$ 183,121
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,068	$ 103,822
Total (prior to post-MD contributions)	$ 453,264	$ 288,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 164,452

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	$ 20,689
2nd Fiscal Year	106,710
3rd Fiscal Year	50,439
4th Fiscal Year	(5,942)
5th Fiscal Year	(7,444)
Thereafter	0
Total	$ 164,452

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00011755%
Employer's proportionate share at MD		0.00008366%
Employer's proportionate share of system NPL/(A) at prior MD	$	22,018
Employer's proportionate share of system NPL/(A) at MD	**$**	**18,595**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	29,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,602
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,299
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(386)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,347)
Employer's Total Pension Expense/(Income)	**$**	**566**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,102	$ 44
Changes of assumptions	$ 1,870	$ 2
Net difference between projected and actual earnings on investments	$ 1,181	$ 0
Changes in proportionate share	$ 3,363	$ 4,970
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,692
Total (prior to post-MD contributions)	$ 7,516	$ 10,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,192)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,031)
2nd Fiscal Year	263
3rd Fiscal Year	(385)
4th Fiscal Year	(729)
5th Fiscal Year	(312)
Thereafter	0
Total	$ (3,192)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00123318%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	230,983
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(2,694)
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)	**$**	**(1,210)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 116,631	$ 159,088
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,048	$ 0
Total (prior to post-MD contributions)	$ 121,679	$ 159,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,409)

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	$ (1,210)
2nd Fiscal Year	(1,210)
3rd Fiscal Year	(1,210)
4th Fiscal Year	(22,679)
5th Fiscal Year	(11,100)
Thereafter	0
Total	$ (37,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.38852430%
Employer's proportionate share at MD	0.36360414%
Employer's proportionate share of system NPL/(A) at prior MD	$ 72,773,267
Employer's proportionate share of system NPL/(A) at MD	**$ 80,819,175**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 127,488,965
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 41,730,944
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 14,338,291
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 2,490,800
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,925,546)
Employer's Total Pension Expense/(Income)	**$ 14,903,545**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,787,788	$ 192,889
Changes of assumptions	$ 8,125,586	$ 10,410
Net difference between projected and actual earnings on investments	$ 5,134,277	$ 0
Changes in proportionate share	$ 4,318,032	$ 3,214,859
Differences between employer contributions and employer's proportionate share of system contributions	$ 447,181	$ 4,468,703
Total (prior to post-MD contributions)	$ 22,812,864	$ 7,886,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,926,003

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 310,602
2nd Fiscal Year	8,432,826
3rd Fiscal Year	4,016,669
4th Fiscal Year	1,861,603
5th Fiscal Year	304,304
Thereafter	0
Total	$ 14,926,003

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.14441813%
Employer's proportionate share at MD	0.11491457%
Employer's proportionate share of system NPL/(A) at prior MD	$ 27,050,507
Employer's proportionate share of system NPL/(A) at MD	**$ 25,542,340**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 40,292,004
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 13,188,776
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,531,517
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (600,998)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (379,058)
Employer's Total Pension Expense/(Income)	**$ 3,551,461**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,513,147	$ 60,961
Changes of assumptions	$ 2,568,035	$ 3,290
Net difference between projected and actual earnings on investments	$ 1,622,653	$ 0
Changes in proportionate share	$ 1,349,804	$ 3,889,781
Differences between employer contributions and employer's proportionate share of system contributions	$ 464,588	$ 1,248,416
Total (prior to post-MD contributions)	$ 7,518,227	$ 5,202,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,315,779

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	$ (550,065)
2nd Fiscal Year	2,178,765
3rd Fiscal Year	739,379
4th Fiscal Year	27,297
5th Fiscal Year	(79,597)
Thereafter	0
Total	$ 2,315,779

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	1.12384362%
Employer's proportionate share at MD	1.04147943%
Employer's proportionate share of system NPL/(A) at prior MD	$ 210,503,621
Employer's proportionate share of system NPL/(A) at MD	**$ 231,492,161**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 365,169,481
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 119,530,873
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 41,069,485
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 2,901,661
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (5,183,800)
Employer's Total Pension Expense/(Income)	**$ 38,787,346**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,713,769	$ 552,496
Changes of assumptions	$ 23,274,297	$ 29,818
Net difference between projected and actual earnings on investments	$ 14,706,225	$ 0
Changes in proportionate share	$ 14,333,555	$ 10,625,504
Differences between employer contributions and employer's proportionate share of system contributions	$ 37,526	$ 12,745,322
Total (prior to post-MD contributions)	$ 66,065,372	$ 23,953,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 42,112,232

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	$ (148,328)
2nd Fiscal Year	24,789,557
3rd Fiscal Year	12,004,706
4th Fiscal Year	4,859,923
5th Fiscal Year	606,375
Thereafter	0
Total	$ 42,112,232

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.42945725%
Employer's proportionate share at MD	0.38534715%
Employer's proportionate share of system NPL/(A) at prior MD	$ 80,440,290
Employer's proportionate share of system NPL/(A) at MD	**$ 85,652,046**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 135,112,624
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 44,226,395
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 15,195,700
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (414,537)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,275,704)
Employer's Total Pension Expense/(Income)	**$ 12,505,459**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,074,091	$ 204,423
Changes of assumptions	$ 8,611,484	$ 11,032
Net difference between projected and actual earnings on investments	$ 5,441,300	$ 0
Changes in proportionate share	$ 3,863,825	$ 6,337,671
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,909,128
Total (prior to post-MD contributions)	$ 22,990,700	$ 11,462,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,528,446

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	$ (1,679,027)
2nd Fiscal Year	8,067,012
3rd Fiscal Year	3,695,874
4th Fiscal Year	1,325,003
5th Fiscal Year	119,584
Thereafter	0
Total	$ 11,528,446

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.34225835%
Employer's proportionate share at MD	0.30313059%
Employer's proportionate share of system NPL/(A) at prior MD	$ 64,107,337
Employer's proportionate share of system NPL/(A) at MD	**$ 67,377,572**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 106,285,383
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 34,790,379
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 11,953,589
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,297,738)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (982,077)
Employer's Total Pension Expense/(Income)	**$ 9,673,774**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,991,498	$ 160,808
Changes of assumptions	$ 6,774,163	$ 8,679
Net difference between projected and actual earnings on investments	$ 4,280,360	$ 0
Changes in proportionate share	$ 1,401,149	$ 6,135,126
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,149,515	$ 2,652,575
Total (prior to post-MD contributions)	$ 17,596,685	$ 8,957,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,639,497

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	$ (1,568,301)
2nd Fiscal Year	6,038,127
3rd Fiscal Year	2,839,577
4th Fiscal Year	1,199,759
5th Fiscal Year	130,334
Thereafter	0
Total	$ 8,639,497

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.19272052%
Employer's proportionate share at MD	0.16480273%
Employer's proportionate share of system NPL/(A) at prior MD	$ 36,097,876
Employer's proportionate share of system NPL/(A) at MD	**$ 36,631,103**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 57,784,077
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 18,914,453
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,498,797
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,375,031)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (463,967)
Employer's Total Pension Expense/(Income)	**$ 4,659,799**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,170,054	$ 87,426
Changes of assumptions	$ 3,682,903	$ 4,718
Net difference between projected and actual earnings on investments	$ 2,327,099	$ 0
Changes in proportionate share	$ 145,432	$ 4,992,030
Differences between employer contributions and employer's proportionate share of system contributions	$ 967,116	$ 1,581,160
Total (prior to post-MD contributions)	$ 9,292,604	$ 6,665,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,627,270

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,537,363)
2nd Fiscal Year	2,595,571
3rd Fiscal Year	1,059,914
4th Fiscal Year	467,705
5th Fiscal Year	41,441
Thereafter	0
Total	$ 2,627,270

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08117524%
Employer's proportionate share at MD		0.06891634%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,204,679
Employer's proportionate share of system NPL/(A) at MD	**$**	**15,318,202**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	24,163,842
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,909,547
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,717,633
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(109,428)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(113,286)
Employer's Total Pension Expense/(Income)	**$**	**2,494,919**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 907,462	$ 36,560
Changes of assumptions	$ 1,540,097	$ 1,973
Net difference between projected and actual earnings on investments	$ 973,134	$ 0
Changes in proportionate share	$ 625,677	$ 1,595,244
Differences between employer contributions and employer's proportionate share of system contributions	$ 387,453	$ 549,532
Total (prior to post-MD contributions)	$ 4,433,823	$ 2,183,309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,250,514

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	$ (55,615)
2nd Fiscal Year	1,486,461
3rd Fiscal Year	608,778
4th Fiscal Year	202,518
5th Fiscal Year	8,372
Thereafter	0
Total	$ 2,250,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.65978128%
Employer's proportionate share at MD	0.56488189%
Employer's proportionate share of system NPL/(A) at prior MD	$ 123,581,561
Employer's proportionate share of system NPL/(A) at MD	**$ 125,557,669**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 198,062,123
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 64,831,646
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 22,275,436
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 2,240,135
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (4,277,253)
Employer's Total Pension Expense/(Income)	**$ 20,238,318**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,438,130	$ 299,665
Changes of assumptions	$ 12,623,609	$ 16,173
Net difference between projected and actual earnings on investments	$ 7,976,423	$ 0
Changes in proportionate share	$ 14,249,281	$ 12,362,450
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,120	$ 9,132,836
Total (prior to post-MD contributions)	$ 42,297,563	$ 21,811,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 20,486,439

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (229,632)
2nd Fiscal Year	13,120,232
3rd Fiscal Year	6,008,599
4th Fiscal Year	1,667,934
5th Fiscal Year	(80,693)
Thereafter	0
Total	$ 20,486,439

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.49444241%
Employer's proportionate share at MD	0.47864386%
Employer's proportionate share of system NPL/(A) at prior MD	$ 92,612,456
Employer's proportionate share of system NPL/(A) at MD	**$ 106,389,333**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 167,824,851
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 54,934,084
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 18,874,743
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,832,198
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,939,889
Employer's Total Pension Expense/(Income)	**$ 22,646,830**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,302,584	$ 253,917
Changes of assumptions	$ 10,696,418	$ 13,704
Net difference between projected and actual earnings on investments	$ 6,758,698	$ 0
Changes in proportionate share	$ 9,124,123	$ 2,386,653
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,260,492	$ 4,005,855
Total (prior to post-MD contributions)	$ 35,142,315	$ 6,660,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 28,482,186

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,310,613
2nd Fiscal Year	13,901,952
3rd Fiscal Year	7,337,200
4th Fiscal Year	3,360,410
5th Fiscal Year	572,011
Thereafter	0
Total	$ 28,482,186

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06799048%
Employer's proportionate share at MD		0.06811404%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,735,083
Employer's proportionate share of system NPL/(A) at MD	**$**	**15,139,873**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	23,882,535
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,817,467
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,685,995
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	118,277
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(186,560)
Employer's Total Pension Expense/(Income)	**$**	**2,617,712**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 896,897	$ 36,134
Changes of assumptions	$ 1,522,168	$ 1,950
Net difference between projected and actual earnings on investments	$ 961,805	$ 0
Changes in proportionate share	$ 324,263	$ 47,012
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,182	$ 590,207
Total (prior to post-MD contributions)	$ 3,723,315	$ 675,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,048,012

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	$ 8,296
2nd Fiscal Year	1,622,379
3rd Fiscal Year	851,311
4th Fiscal Year	472,779
5th Fiscal Year	93,248
Thereafter	0
Total	$ 3,048,012

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02125944%
Employer's proportionate share at MD		0.00304094%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,982,039
Employer's proportionate share of system NPL/(A) at MD	**$**	**675,917**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,066,232
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	349,009
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	119,916
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(476,949)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	50,956
Employer's Total Pension Expense/(Income)	**$**	**(306,077)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,042	$ 1,613
Changes of assumptions	$ 67,957	$ 87
Net difference between projected and actual earnings on investments	$ 42,940	$ 0
Changes in proportionate share	$ 422,822	$ 2,478,325
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,047,877	$ 510,727
Total (prior to post-MD contributions)	$ 1,621,638	$ 2,990,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,369,114)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (399,938)
2nd Fiscal Year	(280,957)
3rd Fiscal Year	(295,770)
4th Fiscal Year	(302,180)
5th Fiscal Year	(90,270)
Thereafter	0
Total	$ (1,369,114)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	1.47585296%
Employer's proportionate share at MD	1.36733446%
Employer's proportionate share of system NPL/(A) at prior MD	$ 276,437,386
Employer's proportionate share of system NPL/(A) at MD	**$ 303,920,749**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 479,422,637
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 156,929,342
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 53,919,185
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 904,921
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (5,574,925)
Employer's Total Pension Expense/(Income)	**$ 49,249,181**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,004,493	$ 725,359
Changes of assumptions	$ 30,556,291	$ 39,147
Net difference between projected and actual earnings on investments	$ 19,307,466	$ 0
Changes in proportionate share	$ 10,670,892	$ 14,229,745
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,740,176	$ 15,040,733
Total (prior to post-MD contributions)	$ 83,279,318	$ 30,034,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 53,244,334

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	$ (631,615)
2nd Fiscal Year	31,831,979
3rd Fiscal Year	14,347,422
4th Fiscal Year	6,514,281
5th Fiscal Year	1,182,267
Thereafter	0
Total	$ 53,244,334

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02368713%
Employer's proportionate share at MD		0.02490900%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,436,762
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,536,584**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,733,736
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,858,813
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	982,256
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	578,162
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	157,442
Employer's Total Pension Expense/(Income)	**$**	**1,717,860**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 327,991	$ 13,214
Changes of assumptions	$ 556,650	$ 713
Net difference between projected and actual earnings on investments	$ 351,728	$ 0
Changes in proportionate share	$ 1,755,001	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 469,175	$ 0
Total (prior to post-MD contributions)	$ 3,460,545	$ 13,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,446,618

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	$ 755,992
2nd Fiscal Year	1,296,771
3rd Fiscal Year	891,448
4th Fiscal Year	435,658
5th Fiscal Year	66,748
Thereafter	0
Total	$ 3,446,618

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.16649174%
Employer's proportionate share at MD	0.15371009%
Employer's proportionate share of system NPL/(A) at prior MD	$ 31,185,045
Employer's proportionate share of system NPL/(A) at MD	**$ 34,165,515**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 53,894,712
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 17,641,348
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,061,372
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (582,331)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 199,810
Employer's Total Pension Expense/(Income)	**$ 5,678,851**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,023,991	$ 81,542
Changes of assumptions	$ 3,435,012	$ 4,401
Net difference between projected and actual earnings on investments	$ 2,170,466	$ 0
Changes in proportionate share	$ 287,290	$ 2,483,444
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,771,798	$ 1,388,725
Total (prior to post-MD contributions)	$ 10,688,557	$ 3,958,112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,730,445

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 76,046
2nd Fiscal Year	3,718,761
3rd Fiscal Year	1,895,153
4th Fiscal Year	908,043
5th Fiscal Year	132,441
Thereafter	0
Total	$ 6,730,445

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.79226094%
Employer's proportionate share at MD	0.68814997%
Employer's proportionate share of system NPL/(A) at prior MD	$ 148,395,910
Employer's proportionate share of system NPL/(A) at MD	**$ 152,956,764**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 241,283,083
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 78,979,156
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 27,136,364
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 3,063,732
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (7,536,623)
Employer's Total Pension Expense/(Income)	**$ 22,663,473**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,061,273	$ 365,058
Changes of assumptions	$ 15,378,323	$ 19,702
Net difference between projected and actual earnings on investments	$ 9,717,032	$ 0
Changes in proportionate share	$ 15,721,290	$ 13,430,976
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 16,285,877
Total (prior to post-MD contributions)	$ 49,877,918	$ 30,101,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,776,305

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,387,657)
2nd Fiscal Year	14,326,396
3rd Fiscal Year	6,299,006
4th Fiscal Year	1,671,044
5th Fiscal Year	(132,485)
Thereafter	0
Total	$ 19,776,305

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.76521090%
Employer's proportionate share at MD	0.68620667%
Employer's proportionate share of system NPL/(A) at prior MD	$ 143,329,252
Employer's proportionate share of system NPL/(A) at MD	**$ 152,524,822**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 240,601,712
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 78,756,123
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 27,059,732
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 2,836,886
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (873,295)
Employer's Total Pension Expense/(Income)	**$ 29,023,323**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,035,685	$ 364,027
Changes of assumptions	$ 15,334,895	$ 19,646
Net difference between projected and actual earnings on investments	$ 9,689,591	$ 0
Changes in proportionate share	$ 15,428,684	$ 10,356,311
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,338,491	$ 4,929,091
Total (prior to post-MD contributions)	$ 51,827,346	$ 15,669,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,158,271

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	$ 3,142,424
2nd Fiscal Year	19,016,597
3rd Fiscal Year	9,850,366
4th Fiscal Year	3,783,702
5th Fiscal Year	365,183
Thereafter	0
Total	$ 36,158,271

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14784583%
Employer's proportionate share at MD		0.13389159%
Employer's proportionate share of system NPL/(A) at prior MD	$	27,692,538
Employer's proportionate share of system NPL/(A) at MD	**$**	**29,760,409**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	46,945,836
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	15,366,774
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,279,853
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(879,259)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(322,301)
Employer's Total Pension Expense/(Income)	**$**	**4,078,293**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,763,029	$ 71,028
Changes of assumptions	$ 2,992,121	$ 3,833
Net difference between projected and actual earnings on investments	$ 1,890,618	$ 0
Changes in proportionate share	$ 352,332	$ 3,327,143
Differences between employer contributions and employer's proportionate share of system contributions	$ 952,884	$ 1,333,502
Total (prior to post-MD contributions)	$ 7,950,984	$ 4,735,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,215,478

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (774,490)
2nd Fiscal Year	2,507,081
3rd Fiscal Year	932,588
4th Fiscal Year	452,762
5th Fiscal Year	97,537
Thereafter	0
Total	$ 3,215,478

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05449390%
Employer's proportionate share at MD		0.04704334%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,207,081
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,456,437**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,494,605
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,399,177
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,855,097
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(862,706)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,270,509
Employer's Total Pension Expense/(Income)	**$**	**2,262,900**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 619,447	$ 24,956
Changes of assumptions	$ 1,051,294	$ 1,347
Net difference between projected and actual earnings on investments	$ 664,276	$ 0
Changes in proportionate share	$ 75,506	$ 2,085,095
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,347,674	$ 29,526
Total (prior to post-MD contributions)	$ 5,758,197	$ 2,140,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,617,273

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	$ 579,915
2nd Fiscal Year	1,727,208
3rd Fiscal Year	1,016,418
4th Fiscal Year	298,494
5th Fiscal Year	(4,762)
Thereafter	0
Total	$ 3,617,273

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15453671%
Employer's proportionate share at MD		0.13428094%
Employer's proportionate share of system NPL/(A) at prior MD	$	28,945,786
Employer's proportionate share of system NPL/(A) at MD	**$**	**29,846,950**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	47,082,352
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	15,411,459
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,295,207
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(453,524)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(630,057)
Employer's Total Pension Expense/(Income)	**$**	**4,211,626**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,768,156	$ 71,235
Changes of assumptions	$ 3,000,822	$ 3,844
Net difference between projected and actual earnings on investments	$ 1,896,116	$ 0
Changes in proportionate share	$ 662,362	$ 2,673,599
Differences between employer contributions and employer's proportionate share of system contributions	$ 215,195	$ 1,432,309
Total (prior to post-MD contributions)	$ 7,542,651	$ 4,180,987
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,361,664

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	$ (659,783)
2nd Fiscal Year	2,612,052
3rd Fiscal Year	1,048,113
4th Fiscal Year	344,887
5th Fiscal Year	16,395
Thereafter	0
Total	$ 3,361,664

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.33178451%
Employer's proportionate share at MD	0.28019224%
Employer's proportionate share of system NPL/(A) at prior MD	$ 62,145,515
Employer's proportionate share of system NPL/(A) at MD	**$ 62,279,009**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 98,242,607
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 32,157,738
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 11,049,043
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,203,561)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (341,112)
Employer's Total Pension Expense/(Income)	**$ 9,504,370**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,689,455	$ 148,640
Changes of assumptions	$ 6,261,552	$ 8,022
Net difference between projected and actual earnings on investments	$ 3,956,459	$ 0
Changes in proportionate share	$ 3,013,649	$ 7,056,233
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,584,190	$ 2,089,532
Total (prior to post-MD contributions)	$ 18,505,305	$ 9,302,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,202,878

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	$ (539,333)
2nd Fiscal Year	6,126,017
3rd Fiscal Year	2,726,196
4th Fiscal Year	881,056
5th Fiscal Year	8,941
Thereafter	0
Total	$ 9,202,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	4.94435798%
Employer's proportionate share at MD	4.68333134%
Employer's proportionate share of system NPL/(A) at prior MD	$ 926,112,174
Employer's proportionate share of system NPL/(A) at MD	**$ 1,040,975,424**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 1,642,096,449
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 537,507,190
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 184,681,521
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 19,405,127
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (18,157,702)
Employer's Total Pension Expense/(Income)	**$ 185,928,946**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,668,163	$ 2,484,468
Changes of assumptions	$ 104,660,006	$ 134,084
Net difference between projected and actual earnings on investments	$ 66,131,048	$ 0
Changes in proportionate share	$ 49,492,093	$ 33,674,095
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,880,759	$ 48,765,490
Total (prior to post-MD contributions)	$ 301,832,069	$ 85,058,137
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 216,773,932

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	$ 7,904,155
2nd Fiscal Year	116,047,748
3rd Fiscal Year	57,908,177
4th Fiscal Year	29,469,543
5th Fiscal Year	5,444,309
Thereafter	0
Total	$ 216,773,932

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16284454%
Employer's proportionate share at MD		0.15574824%
Employer's proportionate share of system NPL/(A) at prior MD	$	30,501,900
Employer's proportionate share of system NPL/(A) at MD	**$**	**34,618,539**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	54,609,340
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	17,875,267
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,141,744
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	814,782
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(712,429)
Employer's Total Pension Expense/(Income)	**$**	**6,244,097**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,050,828	$ 82,623
Changes of assumptions	$ 3,480,559	$ 4,459
Net difference between projected and actual earnings on investments	$ 2,199,245	$ 0
Changes in proportionate share	$ 2,411,216	$ 915,468
Differences between employer contributions and employer's proportionate share of system contributions	$ 68,363	$ 1,567,709
Total (prior to post-MD contributions)	$ 10,210,211	$ 2,570,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,639,952

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	$ 440,058
2nd Fiscal Year	4,044,503
3rd Fiscal Year	2,046,119
4th Fiscal Year	955,310
5th Fiscal Year	153,961
Thereafter	0
Total	$ 7,639,952

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06766418%
Employer's proportionate share at MD	0.05421097%
Employer's proportionate share of system NPL/(A) at prior MD	$ 12,673,965
Employer's proportionate share of system NPL/(A) at MD	**$ 12,049,604**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 19,007,761
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,221,808
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,137,744
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (65,998)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (15,435)
Employer's Total Pension Expense/(Income)	**$ 2,056,311**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 713,828	$ 28,758
Changes of assumptions	$ 1,211,471	$ 1,552
Net difference between projected and actual earnings on investments	$ 765,487	$ 0
Changes in proportionate share	$ 1,146,779	$ 1,780,151
Differences between employer contributions and employer's proportionate share of system contributions	$ 501,673	$ 389,917
Total (prior to post-MD contributions)	$ 4,339,238	$ 2,200,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,138,860

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 96,171
2nd Fiscal Year	1,364,308
3rd Fiscal Year	589,290
4th Fiscal Year	109,791
5th Fiscal Year	(20,701)
Thereafter	0
Total	$ 2,138,860

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00865001%
Employer's proportionate share at MD		0.00770568%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,620,206
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,712,760**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,701,810
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	884,383
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	303,864
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,284
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(66,741)
Employer's Total Pension Expense/(Income)	**$**	**243,407**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 101,465	$ 4,088
Changes of assumptions	$ 172,201	$ 221
Net difference between projected and actual earnings on investments	$ 108,808	$ 0
Changes in proportionate share	$ 182,887	$ 204,317
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 148,013
Total (prior to post-MD contributions)	$ 565,361	$ 356,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 208,722

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (40,154)
2nd Fiscal Year	169,974
3rd Fiscal Year	67,804
4th Fiscal Year	10,428
5th Fiscal Year	671
Thereafter	0
Total	$ 208,722

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09449860%
Employer's proportionate share at MD	0.08431099%
Employer's proportionate share of system NPL/(A) at prior MD	$ 17,700,236
Employer's proportionate share of system NPL/(A) at MD	**$ 18,740,008**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 29,561,602
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,676,395
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,324,702
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (333,447)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (335,469)
Employer's Total Pension Expense/(Income)	**$ 2,655,786**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,110,172	$ 44,726
Changes of assumptions	$ 1,884,127	$ 2,414
Net difference between projected and actual earnings on investments	$ 1,190,515	$ 0
Changes in proportionate share	$ 778,128	$ 1,528,147
Differences between employer contributions and employer's proportionate share of system contributions	$ 236,799	$ 841,920
Total (prior to post-MD contributions)	$ 5,199,741	$ 2,417,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,782,534

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	$ (270,046)
2nd Fiscal Year	1,803,269
3rd Fiscal Year	845,442
4th Fiscal Year	363,709
5th Fiscal Year	40,159
Thereafter	0
Total	$ 2,782,534

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06931817%
Employer's proportionate share at MD		0.06675911%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,983,769
Employer's proportionate share of system NPL/(A) at MD	**$**	**14,838,709**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	23,407,461
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,661,961
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,632,565
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	164,155
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(647,515)
Employer's Total Pension Expense/(Income)	**$**	**2,149,205**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 879,056	$ 35,415
Changes of assumptions	$ 1,491,889	$ 1,911
Net difference between projected and actual earnings on investments	$ 942,673	$ 0
Changes in proportionate share	$ 408,277	$ 564,713
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,322,876
Total (prior to post-MD contributions)	$ 3,721,895	$ 1,924,915
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,796,980

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	$ (339,716)
2nd Fiscal Year	1,281,061
3rd Fiscal Year	522,333
4th Fiscal Year	273,443
5th Fiscal Year	59,858
Thereafter	0
Total	$ 1,796,980

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02216278%
Employer's proportionate share at MD		0.01908799%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,151,241
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,242,734**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,692,740
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,190,734
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	752,712
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(70,539)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(109,877)
Employer's Total Pension Expense/(Income)	**$**	**572,296**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 251,343	$ 10,126
Changes of assumptions	$ 426,566	$ 546
Net difference between projected and actual earnings on investments	$ 269,532	$ 0
Changes in proportionate share	$ 224,051	$ 415,391
Differences between employer contributions and employer's proportionate share of system contributions	$ 55,814	$ 279,640
Total (prior to post-MD contributions)	$ 1,227,306	$ 705,703
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 521,603

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (75,915)
2nd Fiscal Year	407,451
3rd Fiscal Year	152,741
4th Fiscal Year	35,424
5th Fiscal Year	1,901
Thereafter	0
Total	$ 521,603

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01189365%
Employer's proportionate share at MD		0.01286010%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,227,762
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,858,446**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,509,082
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,475,957
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	507,123
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	120,255
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(158,777)
Employer's Total Pension Expense/(Income)	**$**	**468,601**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 169,336	$ 6,822
Changes of assumptions	$ 287,389	$ 368
Net difference between projected and actual earnings on investments	$ 181,591	$ 0
Changes in proportionate share	$ 323,614	$ 40,211
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 384,506
Total (prior to post-MD contributions)	$ 961,930	$ 431,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 530,023

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	$ (24,429)
2nd Fiscal Year	284,432
3rd Fiscal Year	154,308
4th Fiscal Year	96,307
5th Fiscal Year	19,405
Thereafter	0
Total	$ 530,023

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00422435%
Employer's proportionate share at MD		0.00366217%
Employer's proportionate share of system NPL/(A) at prior MD	$	791,250
Employer's proportionate share of system NPL/(A) at MD	**$**	**813,999**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,284,051
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	420,308
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	144,413
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(65,698)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,605)
Employer's Total Pension Expense/(Income)	**$**	**62,110**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,222	$ 1,943
Changes of assumptions	$ 81,840	$ 105
Net difference between projected and actual earnings on investments	$ 51,712	$ 0
Changes in proportionate share	$ 3,604	$ 239,646
Differences between employer contributions and employer's proportionate share of system contributions	$ 51,749	$ 56,782
Total (prior to post-MD contributions)	$ 237,127	$ 298,476
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (61,349)

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	$ (79,690)
2nd Fiscal Year	19,882
3rd Fiscal Year	(6,380)
4th Fiscal Year	2,311
5th Fiscal Year	2,528
Thereafter	0
Total	$ (61,349)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.35931882%
Employer's proportionate share at MD	0.37456974%
Employer's proportionate share of system NPL/(A) at prior MD	$ 67,302,880
Employer's proportionate share of system NPL/(A) at MD	**$ 83,256,525**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 131,333,787
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 42,989,469
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 14,770,706
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,490,187)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 4,165,565
Employer's Total Pension Expense/(Income)	**$ 16,446,084**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,932,179	$ 198,706
Changes of assumptions	$ 8,370,638	$ 10,724
Net difference between projected and actual earnings on investments	$ 5,289,117	$ 0
Changes in proportionate share	$ 5,213,871	$ 2,962,412
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,597,249	$ 3,320,698
Total (prior to post-MD contributions)	$ 27,403,054	$ 6,492,540
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 20,910,514

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	$ 1,482,202
2nd Fiscal Year	10,095,997
3rd Fiscal Year	5,384,537
4th Fiscal Year	3,169,773
5th Fiscal Year	778,006
Thereafter	0
Total	$ 20,910,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05894897%
Employer's proportionate share at MD	0.04885048%
Employer's proportionate share of system NPL/(A) at prior MD	$ 11,041,547
Employer's proportionate share of system NPL/(A) at MD	**$ 10,858,115**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 17,128,235
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,606,583
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,926,360
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 4,581
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (102,987)
Employer's Total Pension Expense/(Income)	**$ 1,827,954**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 643,243	$ 25,915
Changes of assumptions	$ 1,091,678	$ 1,399
Net difference between projected and actual earnings on investments	$ 689,794	$ 0
Changes in proportionate share	$ 743,782	$ 1,302,769
Differences between employer contributions and employer's proportionate share of system contributions	$ 300,637	$ 417,601
Total (prior to post-MD contributions)	$ 3,469,134	$ 1,747,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,721,450

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,314)
2nd Fiscal Year	1,093,111
3rd Fiscal Year	501,738
4th Fiscal Year	150,882
5th Fiscal Year	(3,967)
Thereafter	0
Total	$ 1,721,450

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05093554%
Employer's proportionate share at MD		0.04077055%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,540,576
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,062,169**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,295,204
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,679,247
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,607,737
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(357,858)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	326,825
Employer's Total Pension Expense/(Income)	**$**	**1,576,704**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 536,850	$ 21,628
Changes of assumptions	$ 911,113	$ 1,167
Net difference between projected and actual earnings on investments	$ 575,701	$ 0
Changes in proportionate share	$ 383,329	$ 1,712,140
Differences between employer contributions and employer's proportionate share of system contributions	$ 859,125	$ 410,218
Total (prior to post-MD contributions)	$ 3,266,118	$ 2,145,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,120,965

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 75,207
2nd Fiscal Year	870,632
3rd Fiscal Year	207,700
4th Fiscal Year	(13,149)
5th Fiscal Year	(19,425)
Thereafter	0
Total	$ 1,120,965

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01489815%
Employer's proportionate share at MD		0.01037918%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,790,526
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,307,006**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,639,208
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,191,221
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	409,290
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(72,524)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(151,893)
Employer's Total Pension Expense/(Income)	**$**	**184,873**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 136,669	$ 5,506
Changes of assumptions	$ 231,947	$ 297
Net difference between projected and actual earnings on investments	$ 146,559	$ 0
Changes in proportionate share	$ 413,676	$ 736,942
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 323,835
Total (prior to post-MD contributions)	$ 928,851	$ 1,066,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (137,729)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (194,776)
2nd Fiscal Year	129,907
3rd Fiscal Year	22,068
4th Fiscal Year	(67,996)
5th Fiscal Year	(26,933)
Thereafter	0
Total	$ (137,729)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07739195%
Employer's proportionate share at MD	0.06777478%
Employer's proportionate share of system NPL/(A) at prior MD	$ 14,496,043
Employer's proportionate share of system NPL/(A) at MD	**$ 15,064,465**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 23,763,581
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,778,530
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,672,617
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 126,534
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (250,343)
Employer's Total Pension Expense/(Income)	**$ 2,548,808**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 892,430	$ 35,954
Changes of assumptions	$ 1,514,586	$ 1,940
Net difference between projected and actual earnings on investments	$ 957,015	$ 0
Changes in proportionate share	$ 1,598,687	$ 1,287,151
Differences between employer contributions and employer's proportionate share of system contributions	$ 185,153	$ 636,742
Total (prior to post-MD contributions)	$ 5,147,871	$ 1,961,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,186,084

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 154,711
2nd Fiscal Year	1,787,943
3rd Fiscal Year	906,297
4th Fiscal Year	318,064
5th Fiscal Year	19,070
Thereafter	0
Total	$ 3,186,084

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09716052%
Employer's proportionate share at MD	0.08943076%
Employer's proportionate share of system NPL/(A) at prior MD	$ 18,198,832
Employer's proportionate share of system NPL/(A) at MD	**$ 19,877,992**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 31,356,725
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,263,992
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,526,594
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 216,240
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (142,089)
Employer's Total Pension Expense/(Income)	**$ 3,600,745**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,177,587	$ 47,442
Changes of assumptions	$ 1,998,540	$ 2,560
Net difference between projected and actual earnings on investments	$ 1,262,808	$ 0
Changes in proportionate share	$ 1,191,689	$ 1,036,910
Differences between employer contributions and employer's proportionate share of system contributions	$ 606,382	$ 715,412
Total (prior to post-MD contributions)	$ 6,237,006	$ 1,802,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,434,682

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 341,726
2nd Fiscal Year	2,365,313
3rd Fiscal Year	1,132,643
4th Fiscal Year	510,766
5th Fiscal Year	84,234
Thereafter	0
Total	$ 4,434,682

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00196063%
Employer's proportionate share at MD		0.00202926%
Employer's proportionate share of system NPL/(A) at prior MD	$	367,239
Employer's proportionate share of system NPL/(A) at MD	**$**	**451,049**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	711,511
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	232,899
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	80,021
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,199
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,446
Employer's Total Pension Expense/(Income)	**$**	**94,666**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,720	$ 1,077
Changes of assumptions	$ 45,349	$ 58
Net difference between projected and actual earnings on investments	$ 28,654	$ 0
Changes in proportionate share	$ 36,216	$ 1,459
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,425	$ 8,549
Total (prior to post-MD contributions)	$ 161,364	$ 11,143
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 150,221

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	$ 21,959
2nd Fiscal Year	66,267
3rd Fiscal Year	37,059
4th Fiscal Year	20,712
5th Fiscal Year	4,225
Thereafter	0
Total	$ 150,221

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00612720%
Employer's proportionate share at MD		0.00547026%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,147,667
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,215,888**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,918,014
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	627,823
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	215,713
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	23,194
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,719)
Employer's Total Pension Expense/(Income)	**$**	**230,188**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 72,030	$ 2,902
Changes of assumptions	$ 122,246	$ 157
Net difference between projected and actual earnings on investments	$ 77,243	$ 0
Changes in proportionate share	$ 224,147	$ 142,192
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,509	$ 38,469
Total (prior to post-MD contributions)	$ 518,175	$ 183,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 334,455

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 30,311
2nd Fiscal Year	158,622
3rd Fiscal Year	98,824
4th Fiscal Year	43,559
5th Fiscal Year	3,139
Thereafter	0
Total	$ 334,455

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04493535%
Employer's proportionate share at MD	0.04297280%
Employer's proportionate share of system NPL/(A) at prior MD	$ 8,416,699
Employer's proportionate share of system NPL/(A) at MD	**$ 9,551,669**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,067,369
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,932,000
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,694,581
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 381,573
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (272,690)
Employer's Total Pension Expense/(Income)	**$ 1,803,464**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 565,848	$ 22,797
Changes of assumptions	$ 960,328	$ 1,230
Net difference between projected and actual earnings on investments	$ 606,798	$ 0
Changes in proportionate share	$ 894,005	$ 253,182
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 717,924
Total (prior to post-MD contributions)	$ 3,026,979	$ 995,133
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,031,846

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	$ 135,918
2nd Fiscal Year	1,099,116
3rd Fiscal Year	531,092
4th Fiscal Year	231,244
5th Fiscal Year	34,476
Thereafter	0
Total	$ 2,031,846

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00083447%
Employer's proportionate share at MD		0.00143284%
Employer's proportionate share of system NPL/(A) at prior MD	$	156,302
Employer's proportionate share of system NPL/(A) at MD	**$**	**318,481**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	502,391
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	164,447
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	56,502
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(14,530)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,574
Employer's Total Pension Expense/(Income)	**$**	**50,546**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,867	$ 760
Changes of assumptions	$ 32,020	$ 41
Net difference between projected and actual earnings on investments	$ 20,232	$ 0
Changes in proportionate share	$ 112,670	$ 84,532
Differences between employer contributions and employer's proportionate share of system contributions	$ 38,956	$ 3,723
Total (prior to post-MD contributions)	$ 222,745	$ 89,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 133,689

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	$ 11,820
2nd Fiscal Year	44,659
3rd Fiscal Year	35,195
4th Fiscal Year	33,944
5th Fiscal Year	8,071
Thereafter	0
Total	$ 133,689

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08252050%
Employer's proportionate share at MD		0.07970054%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,456,656
Employer's proportionate share of system NPL/(A) at MD	**$**	**17,715,232**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	27,945,060
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,147,252
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,142,895
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(297,324)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(30,947)
Employer's Total Pension Expense/(Income)	**$**	**2,814,624**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,049,464	$ 42,280
Changes of assumptions	$ 1,781,095	$ 2,282
Net difference between projected and actual earnings on investments	$ 1,125,413	$ 0
Changes in proportionate share	$ 624,295	$ 1,370,057
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,819,101	$ 1,248,469
Total (prior to post-MD contributions)	$ 6,399,368	$ 2,663,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,736,280

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 82,435
2nd Fiscal Year	2,041,461
3rd Fiscal Year	1,062,607
4th Fiscal Year	483,196
5th Fiscal Year	66,580
Thereafter	0
Total	$ 3,736,280

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00196378%
Employer's proportionate share at MD		0.00199251%
Employer's proportionate share of system NPL/(A) at prior MD	$	367,829
Employer's proportionate share of system NPL/(A) at MD	**$**	**442,880**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	698,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	228,681
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	78,572
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(25,716)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,319)
Employer's Total Pension Expense/(Income)	**$**	**46,537**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,237	$ 1,057
Changes of assumptions	$ 44,527	$ 57
Net difference between projected and actual earnings on investments	$ 28,135	$ 0
Changes in proportionate share	$ 15,735	$ 76,871
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,720	$ 17,172
Total (prior to post-MD contributions)	$ 131,354	$ 95,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,197

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,937)
2nd Fiscal Year	32,527
3rd Fiscal Year	15,430
4th Fiscal Year	11,351
5th Fiscal Year	3,826
Thereafter	0
Total	$ 36,197

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02283422%
Employer's proportionate share at MD		0.02287358%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,277,006
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,084,166**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,020,066
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,625,207
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	901,992
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,368
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(47,448)
Employer's Total Pension Expense/(Income)	**$**	**865,912**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 301,190	$ 12,134
Changes of assumptions	$ 511,164	$ 655
Net difference between projected and actual earnings on investments	$ 322,987	$ 0
Changes in proportionate share	$ 308,743	$ 257,260
Differences between employer contributions and employer's proportionate share of system contributions	$ 132,587	$ 197,670
Total (prior to post-MD contributions)	$ 1,576,671	$ 467,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,108,952

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	$ 26,067
2nd Fiscal Year	601,873
3rd Fiscal Year	295,853
4th Fiscal Year	148,870
5th Fiscal Year	36,288
Thereafter	0
Total	$ 1,108,952

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12144044%
Employer's proportionate share at MD	0.10973550%
Employer's proportionate share of system NPL/(A) at prior MD	$ 22,746,628
Employer's proportionate share of system NPL/(A) at MD	**$ 24,391,176**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 38,476,089
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,594,373
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,327,287
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 382,918
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,008,533)
Employer's Total Pension Expense/(Income)	**$ 3,701,672**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,444,952	$ 58,214
Changes of assumptions	$ 2,452,297	$ 3,142
Net difference between projected and actual earnings on investments	$ 1,549,522	$ 0
Changes in proportionate share	$ 1,948,140	$ 1,510,012
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,213,992
Total (prior to post-MD contributions)	$ 7,394,911	$ 3,785,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,609,551

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	$ (322,912)
2nd Fiscal Year	2,385,266
3rd Fiscal Year	1,119,110
4th Fiscal Year	400,137
5th Fiscal Year	27,949
Thereafter	0
Total	$ 3,609,551

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10758849%
Employer's proportionate share at MD		0.09239523%
Employer's proportionate share of system NPL/(A) at prior MD	$	20,152,062
Employer's proportionate share of system NPL/(A) at MD	**$**	**20,536,912**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	32,396,145
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,604,225
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,643,494
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(212,843)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(454,308)
Employer's Total Pension Expense/(Income)	**$**	**2,976,343**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,216,622	$ 49,015
Changes of assumptions	$ 2,064,788	$ 2,645
Net difference between projected and actual earnings on investments	$ 1,304,668	$ 0
Changes in proportionate share	$ 1,049,862	$ 2,052,195
Differences between employer contributions and employer's proportionate share of system contributions	$ 184,861	$ 1,059,140
Total (prior to post-MD contributions)	$ 5,820,801	$ 3,162,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,657,806

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	$ (390,053)
2nd Fiscal Year	1,931,426
3rd Fiscal Year	858,225
4th Fiscal Year	255,666
5th Fiscal Year	2,542
Thereafter	0
Total	$ 2,657,806

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.35529975%
Employer's proportionate share at MD	0.31146706%
Employer's proportionate share of system NPL/(A) at prior MD	$ 66,550,081
Employer's proportionate share of system NPL/(A) at MD	**$ 69,230,539**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 109,208,364
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 35,747,158
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 12,282,328
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,041,850
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,724,968)
Employer's Total Pension Expense/(Income)	**$ 11,599,210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,101,269	$ 165,231
Changes of assumptions	$ 6,960,461	$ 8,917
Net difference between projected and actual earnings on investments	$ 4,398,075	$ 0
Changes in proportionate share	$ 5,535,642	$ 5,654,696
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,586,207
Total (prior to post-MD contributions)	$ 20,995,447	$ 10,415,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,580,396

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	$ (375,226)
2nd Fiscal Year	7,043,787
3rd Fiscal Year	3,052,093
4th Fiscal Year	837,489
5th Fiscal Year	22,254
Thereafter	0
Total	$ 10,580,396

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04059148%
Employer's proportionate share at MD		0.03402822%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,603,063
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,563,535**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,931,169
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,905,428
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,341,862
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(62,612)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(28,259)
Employer's Total Pension Expense/(Income)	**$**	**1,250,991**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 448,069	$ 18,052
Changes of assumptions	$ 760,440	$ 974
Net difference between projected and actual earnings on investments	$ 480,496	$ 0
Changes in proportionate share	$ 659,049	$ 907,072
Differences between employer contributions and employer's proportionate share of system contributions	$ 271,001	$ 293,944
Total (prior to post-MD contributions)	$ 2,619,055	$ 1,220,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,399,013

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	$ 8,864
2nd Fiscal Year	849,279
3rd Fiscal Year	424,153
4th Fiscal Year	119,382
5th Fiscal Year	(2,664)
Thereafter	0
Total	$ 1,399,013

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04918345%
Employer's proportionate share at MD	0.04498429%
Employer's proportionate share of system NPL/(A) at prior MD	$ 9,212,398
Employer's proportionate share of system NPL/(A) at MD	**$ 9,998,767**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,772,649
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,162,859
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,773,901
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (65,215)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (90,286)
Employer's Total Pension Expense/(Income)	**$ 1,618,400**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 592,334	$ 23,864
Changes of assumptions	$ 1,005,279	$ 1,288
Net difference between projected and actual earnings on investments	$ 635,201	$ 0
Changes in proportionate share	$ 544,349	$ 851,578
Differences between employer contributions and employer's proportionate share of system contributions	$ 209,811	$ 342,141
Total (prior to post-MD contributions)	$ 2,986,974	$ 1,218,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,768,103

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	$ (115,251)
2nd Fiscal Year	1,064,909
3rd Fiscal Year	562,077
4th Fiscal Year	224,354
5th Fiscal Year	32,015
Thereafter	0
Total	$ 1,768,103

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04536326%
Employer's proportionate share at MD		0.03749944%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,496,850
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,335,092**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,148,268
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,303,821
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,478,745
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(209,268)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(148,027)
Employer's Total Pension Expense/(Income)	**$**	**1,121,450**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 493,777	$ 19,893
Changes of assumptions	$ 838,013	$ 1,074
Net difference between projected and actual earnings on investments	$ 529,511	$ 0
Changes in proportionate share	$ 592,676	$ 1,224,630
Differences between employer contributions and employer's proportionate share of system contributions	$ 98,048	$ 396,670
Total (prior to post-MD contributions)	$ 2,552,025	$ 1,642,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 909,758

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	$ (191,125)
2nd Fiscal Year	727,806
3rd Fiscal Year	307,525
4th Fiscal Year	78,194
5th Fiscal Year	(12,641)
Thereafter	0
Total	$ 909,758

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07541408%
Employer's proportionate share at MD		0.07110167%
Employer's proportionate share of system NPL/(A) at prior MD	$	14,125,575
Employer's proportionate share of system NPL/(A) at MD	**$**	**15,803,941**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	24,930,075
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,160,358
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,803,809
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,430
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(56,036)
Employer's Total Pension Expense/(Income)	**$**	**2,759,203**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 936,237	$ 37,719
Changes of assumptions	$ 1,588,933	$ 2,036
Net difference between projected and actual earnings on investments	$ 1,003,992	$ 0
Changes in proportionate share	$ 399,679	$ 658,809
Differences between employer contributions and employer's proportionate share of system contributions	$ 611,122	$ 532,845
Total (prior to post-MD contributions)	$ 4,539,963	$ 1,231,409
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,308,554

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 61,511
2nd Fiscal Year	1,738,848
3rd Fiscal Year	924,095
4th Fiscal Year	494,976
5th Fiscal Year	89,125
Thereafter	0
Total	$ 3,308,554

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00354727%
Employer's proportionate share at MD		0.00315609%
Employer's proportionate share of system NPL/(A) at prior MD	$	664,428
Employer's proportionate share of system NPL/(A) at MD	**$**	**701,512**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,106,606
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	362,225
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	124,457
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,435)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,059)
Employer's Total Pension Expense/(Income)	**$**	**106,963**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 41,558	$ 1,674
Changes of assumptions	$ 70,530	$ 90
Net difference between projected and actual earnings on investments	$ 44,566	$ 0
Changes in proportionate share	$ 37,262	$ 99,142
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,896	$ 23,256
Total (prior to post-MD contributions)	$ 207,812	$ 124,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 83,650

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	$ (17,546)
2nd Fiscal Year	55,815
3rd Fiscal Year	28,102
4th Fiscal Year	15,596
5th Fiscal Year	1,682
Thereafter	0
Total	$ 83,650

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00768972%
Employer's proportionate share at MD		0.00869798%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,440,337
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,933,321**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,049,736
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	998,269
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	342,994
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(163,856)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	125,139
Employer's Total Pension Expense/(Income)	**$**	**304,277**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 114,531	$ 4,614
Changes of assumptions	$ 194,377	$ 249
Net difference between projected and actual earnings on investments	$ 122,820	$ 0
Changes in proportionate share	$ 172,143	$ 352,038
Differences between employer contributions and employer's proportionate share of system contributions	$ 382,608	$ 361,266
Total (prior to post-MD contributions)	$ 986,479	$ 718,167
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 268,312

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	$ 20,533
2nd Fiscal Year	178,247
3rd Fiscal Year	31,754
4th Fiscal Year	26,707
5th Fiscal Year	11,070
Thereafter	0
Total	$ 268,312

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10949156%
Employer's proportionate share at MD	0.09557726%
Employer's proportionate share of system NPL/(A) at prior MD	$ 20,508,520
Employer's proportionate share of system NPL/(A) at MD	**$ 21,244,190**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 33,511,846
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,969,428
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,768,974
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (222,145)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (665,905)
Employer's Total Pension Expense/(Income)	**$ 2,880,924**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,258,522	$ 50,703
Changes of assumptions	$ 2,135,898	$ 2,736
Net difference between projected and actual earnings on investments	$ 1,349,600	$ 0
Changes in proportionate share	$ 634,340	$ 2,249,362
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,419,997
Total (prior to post-MD contributions)	$ 5,378,360	$ 3,722,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,655,562

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	$ (623,857)
2nd Fiscal Year	1,646,299
3rd Fiscal Year	502,466
4th Fiscal Year	126,325
5th Fiscal Year	4,327
Thereafter	0
Total	$ 1,655,562

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02967371%
Employer's proportionate share at MD		0.03113458%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,558,089
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,920,359**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,916,585
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,573,324
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,227,755
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	185,216
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(175,637)
Employer's Total Pension Expense/(Income)	**$**	**1,237,334**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 409,967	$ 16,517
Changes of assumptions	$ 695,775	$ 891
Net difference between projected and actual earnings on investments	$ 439,636	$ 0
Changes in proportionate share	$ 424,705	$ 24,964
Differences between employer contributions and employer's proportionate share of system contributions	$ 35,677	$ 375,432
Total (prior to post-MD contributions)	$ 2,005,760	$ 417,804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,587,956

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 43,534
2nd Fiscal Year	805,154
3rd Fiscal Year	430,629
4th Fiscal Year	250,410
5th Fiscal Year	58,230
Thereafter	0
Total	$ 1,587,956

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00702041%
Employer's proportionate share at MD		0.00567020%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,314,971
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,260,329**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,988,118
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	650,770
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	223,597
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(38,750)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,323)
Employer's Total Pension Expense/(Income)	**$**	**169,524**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 74,663	$ 3,008
Changes of assumptions	$ 126,714	$ 162
Net difference between projected and actual earnings on investments	$ 80,066	$ 0
Changes in proportionate share	$ 14,162	$ 203,371
Differences between employer contributions and employer's proportionate share of system contributions	$ 52,330	$ 53,418
Total (prior to post-MD contributions)	$ 347,935	$ 259,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 87,976

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	$ (39,479)
2nd Fiscal Year	92,527
3rd Fiscal Year	31,656
4th Fiscal Year	5,543
5th Fiscal Year	(2,272)
Thereafter	0
Total	$ 87,976

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00194048%
Employer's proportionate share at MD		0.00192085%
Employer's proportionate share of system NPL/(A) at prior MD	$	363,465
Employer's proportionate share of system NPL/(A) at MD	**$**	**426,952**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	673,499
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	220,456
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	75,746
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,846
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,264)
Employer's Total Pension Expense/(Income)	**$**	**73,328**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,293	$ 1,019
Changes of assumptions	$ 42,926	$ 55
Net difference between projected and actual earnings on investments	$ 27,123	$ 0
Changes in proportionate share	$ 6,166	$ 17,163
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 23,629
Total (prior to post-MD contributions)	$ 101,508	$ 41,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 59,642

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,901)
2nd Fiscal Year	36,350
3rd Fiscal Year	18,673
4th Fiscal Year	11,164
5th Fiscal Year	2,356
Thereafter	0
Total	$ 59,642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01480576%
Employer's proportionate share at MD		0.01558313%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,773,220
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,463,700**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,463,846
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,788,480
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	614,502
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(23,154)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(30,619)
Employer's Total Pension Expense/(Income)	**$**	**560,729**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 205,192	$ 8,267
Changes of assumptions	$ 348,242	$ 446
Net difference between projected and actual earnings on investments	$ 220,042	$ 0
Changes in proportionate share	$ 215,420	$ 80,753
Differences between employer contributions and employer's proportionate share of system contributions	$ 73,524	$ 128,511
Total (prior to post-MD contributions)	$ 1,062,420	$ 217,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 844,443

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	$ 10,588
2nd Fiscal Year	423,600
3rd Fiscal Year	239,419
4th Fiscal Year	138,733
5th Fiscal Year	32,102
Thereafter	0
Total	$ 844,443

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02261601%
Employer's proportionate share at MD		0.01846850%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,236,134
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,105,038**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,475,531
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,119,635
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	728,283
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(112,091)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	55,291
Employer's Total Pension Expense/(Income)	**$**	**671,483**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 243,186	$ 9,797
Changes of assumptions	$ 412,722	$ 529
Net difference between projected and actual earnings on investments	$ 260,785	$ 0
Changes in proportionate share	$ 181,878	$ 627,275
Differences between employer contributions and employer's proportionate share of system contributions	$ 227,738	$ 3,035
Total (prior to post-MD contributions)	$ 1,326,309	$ 640,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 685,673

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,271
2nd Fiscal Year	445,980
3rd Fiscal Year	196,268
4th Fiscal Year	44,858
5th Fiscal Year	(3,705)
Thereafter	0
Total	$ 685,673

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05583225%
Employer's proportionate share at MD		0.05259761%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,457,764
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,690,998**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,442,075
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,036,642
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,074,123
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	24,750
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(206,143)
Employer's Total Pension Expense/(Income)	**$**	**1,892,730**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 692,583	$ 27,903
Changes of assumptions	$ 1,175,417	$ 1,506
Net difference between projected and actual earnings on investments	$ 742,705	$ 0
Changes in proportionate share	$ 637,766	$ 748,282
Differences between employer contributions and employer's proportionate share of system contributions	$ 144,252	$ 488,853
Total (prior to post-MD contributions)	$ 3,392,723	$ 1,266,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,126,179

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,563)
2nd Fiscal Year	1,185,211
3rd Fiscal Year	583,398
4th Fiscal Year	321,231
5th Fiscal Year	52,903
Thereafter	0
Total	$ 2,126,179

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00729956%
Employer's proportionate share at MD		0.00865112%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,367,258
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,922,905**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,033,305
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	992,891
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	341,146
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	62,254
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(24,907)
Employer's Total Pension Expense/(Income)	**$**	**378,493**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 113,914	$ 4,589
Changes of assumptions	$ 193,330	$ 248
Net difference between projected and actual earnings on investments	$ 122,158	$ 0
Changes in proportionate share	$ 416,396	$ 148,464
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,223	$ 89,955
Total (prior to post-MD contributions)	$ 864,021	$ 243,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 620,765

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	$ 59,891
2nd Fiscal Year	290,812
3rd Fiscal Year	161,017
4th Fiscal Year	85,574
5th Fiscal Year	23,471
Thereafter	0
Total	$ 620,765

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03297921%
Employer's proportionate share at MD		0.03053711%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,177,232
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,787,558**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,707,096
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,504,752
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,204,194
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	299,663
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(151,077)
Employer's Total Pension Expense/(Income)	**$**	**1,352,780**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 402,100	$ 16,200
Changes of assumptions	$ 682,423	$ 874
Net difference between projected and actual earnings on investments	$ 431,200	$ 0
Changes in proportionate share	$ 1,167,535	$ 330,269
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,219	$ 357,225
Total (prior to post-MD contributions)	$ 2,714,477	$ 704,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,009,909

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	$ 247,672
2nd Fiscal Year	968,216
3rd Fiscal Year	550,698
4th Fiscal Year	221,349
5th Fiscal Year	21,975
Thereafter	0
Total	$ 2,009,909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02524199%
Employer's proportionate share at MD		0.02366392%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,727,998
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,259,837**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,297,179
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,715,914
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	933,158
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(80,392)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(59,208)
Employer's Total Pension Expense/(Income)	**$**	**793,558**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 311,597	$ 12,554
Changes of assumptions	$ 528,826	$ 677
Net difference between projected and actual earnings on investments	$ 334,147	$ 0
Changes in proportionate share	$ 96,160	$ 383,052
Differences between employer contributions and employer's proportionate share of system contributions	$ 141,146	$ 219,894
Total (prior to post-MD contributions)	$ 1,411,876	$ 616,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 795,699

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (62,630)
2nd Fiscal Year	501,751
3rd Fiscal Year	213,095
4th Fiscal Year	116,856
5th Fiscal Year	26,625
Thereafter	0
Total	$ 795,699

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00197667%
Employer's proportionate share at MD		0.00184749%
Employer's proportionate share of system NPL/(A) at prior MD	$	370,244
Employer's proportionate share of system NPL/(A) at MD	**$**	**410,646**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	647,778
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	212,037
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	72,854
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(13,629)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,128
Employer's Total Pension Expense/(Income)	**$**	**71,353**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,327	$ 980
Changes of assumptions	$ 41,286	$ 53
Net difference between projected and actual earnings on investments	$ 26,088	$ 0
Changes in proportionate share	$ 17,095	$ 26,733
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,675	$ 14,445
Total (prior to post-MD contributions)	$ 133,471	$ 42,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 91,260

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,885
2nd Fiscal Year	48,702
3rd Fiscal Year	23,596
4th Fiscal Year	11,611
5th Fiscal Year	2,466
Thereafter	0
Total	$ 91,260

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01441397%
Employer's proportionate share at MD		0.01396279%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,699,835
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,103,543**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,895,713
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,602,513
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	550,606
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	17,096
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	324,945
Employer's Total Pension Expense/(Income)	**$**	**892,647**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 183,856	$ 7,407
Changes of assumptions	$ 312,031	$ 400
Net difference between projected and actual earnings on investments	$ 197,162	$ 0
Changes in proportionate share	$ 232,570	$ 413,110
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,296,289	$ 136,443
Total (prior to post-MD contributions)	$ 2,221,908	$ 557,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,664,548

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	$ 358,420
2nd Fiscal Year	651,588
3rd Fiscal Year	440,458
4th Fiscal Year	194,352
5th Fiscal Year	19,731
Thereafter	0
Total	$ 1,664,548

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01295837%
Employer's proportionate share at MD		0.01286774%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,427,192
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,860,144**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,511,761
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,476,834
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	507,424
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,397)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,824)
Employer's Total Pension Expense/(Income)	**$**	**498,203**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 169,437	$ 6,826
Changes of assumptions	$ 287,560	$ 368
Net difference between projected and actual earnings on investments	$ 181,699	$ 0
Changes in proportionate share	$ 5,512	$ 56,187
Differences between employer contributions and employer's proportionate share of system contributions	$ 106,704	$ 89,577
Total (prior to post-MD contributions)	$ 750,912	$ 152,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 597,954

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,767
2nd Fiscal Year	313,008
3rd Fiscal Year	165,568
4th Fiscal Year	96,549
5th Fiscal Year	21,062
Thereafter	0
Total	$ 597,954

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00900410%
Employer's proportionate share at MD		0.00725390%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,686,530
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,612,342**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,543,404
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	832,532
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	286,049
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(81,037)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(20,954)
Employer's Total Pension Expense/(Income)	**$**	**184,058**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 95,516	$ 3,848
Changes of assumptions	$ 162,105	$ 208
Net difference between projected and actual earnings on investments	$ 102,429	$ 0
Changes in proportionate share	$ 51,559	$ 275,323
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,958	$ 72,559
Total (prior to post-MD contributions)	$ 459,567	$ 351,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 107,629

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	$ (66,226)
2nd Fiscal Year	129,859
3rd Fiscal Year	44,908
4th Fiscal Year	2,377
5th Fiscal Year	(3,288)
Thereafter	0
Total	$ 107,629

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06259939%
Employer's proportionate share at MD		0.05230015%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,725,295
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,624,881**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,337,778
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,002,502
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,062,393
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(116,808)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(169,792)
Employer's Total Pension Expense/(Income)	**$**	**1,775,793**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 688,667	$ 27,745
Changes of assumptions	$ 1,168,769	$ 1,497
Net difference between projected and actual earnings on investments	$ 738,505	$ 0
Changes in proportionate share	$ 598,285	$ 1,338,090
Differences between employer contributions and employer's proportionate share of system contributions	$ 219,774	$ 512,725
Total (prior to post-MD contributions)	$ 3,414,000	$ 1,880,057
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,533,943

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (166,575)
2nd Fiscal Year	1,102,944
3rd Fiscal Year	479,132
4th Fiscal Year	125,108
5th Fiscal Year	(6,666)
Thereafter	0
Total	$ 1,533,943

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00954992%
Employer's proportionate share at MD		0.00793335%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,788,766
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,763,365**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,781,637
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	910,513
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	312,842
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,512)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,164)
Employer's Total Pension Expense/(Income)	**$**	**287,166**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 104,463	$ 4,209
Changes of assumptions	$ 177,289	$ 227
Net difference between projected and actual earnings on investments	$ 112,023	$ 0
Changes in proportionate share	$ 154,041	$ 239,364
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,776	$ 49,597
Total (prior to post-MD contributions)	$ 558,592	$ 293,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 265,195

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,224)
2nd Fiscal Year	176,687
3rd Fiscal Year	85,218
4th Fiscal Year	20,984
5th Fiscal Year	(3,469)
Thereafter	0
Total	$ 265,195

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01614376%
Employer's proportionate share at MD		0.01375240%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,023,837
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,056,779**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,821,945
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,578,367
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	542,309
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	79,367
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(110,898)
Employer's Total Pension Expense/(Income)	**$**	**510,778**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 181,086	$ 7,296
Changes of assumptions	$ 307,330	$ 394
Net difference between projected and actual earnings on investments	$ 194,191	$ 0
Changes in proportionate share	$ 414,748	$ 386,896
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 239,483
Total (prior to post-MD contributions)	$ 1,097,355	$ 634,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 463,286

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,472)
2nd Fiscal Year	315,339
3rd Fiscal Year	155,418
4th Fiscal Year	33,220
5th Fiscal Year	(3,219)
Thereafter	0
Total	$ 463,286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00523679%
Employer's proportionate share at MD		0.00510993%
Employer's proportionate share of system NPL/(A) at prior MD	$	980,887
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,135,797**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,791,673
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	586,468
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	201,504
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(27,421)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,100)
Employer's Total Pension Expense/(Income)	**$**	**170,983**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 67,285	$ 2,711
Changes of assumptions	$ 114,193	$ 146
Net difference between projected and actual earnings on investments	$ 72,155	$ 0
Changes in proportionate share	$ 18,870	$ 118,010
Differences between employer contributions and employer's proportionate share of system contributions	$ 65,907	$ 41,682
Total (prior to post-MD contributions)	$ 338,410	$ 162,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 175,861

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	$ (20,246)
2nd Fiscal Year	98,169
3rd Fiscal Year	49,727
4th Fiscal Year	39,285
5th Fiscal Year	8,926
Thereafter	0
Total	$ 175,861

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00779173%
Employer's proportionate share at MD		0.00626550%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,459,444
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,392,648**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,196,845
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	719,093
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	247,072
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,371)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	68,034
Employer's Total Pension Expense/(Income)	**$**	**306,735**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,502	$ 3,324
Changes of assumptions	$ 140,017	$ 179
Net difference between projected and actual earnings on investments	$ 88,472	$ 0
Changes in proportionate share	$ 240,566	$ 255,580
Differences between employer contributions and employer's proportionate share of system contributions	$ 150,713	$ 42,441
Total (prior to post-MD contributions)	$ 702,270	$ 301,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 400,746

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 79,307
2nd Fiscal Year	203,962
3rd Fiscal Year	98,105
4th Fiscal Year	21,608
5th Fiscal Year	(2,237)
Thereafter	0
Total	$ 400,746

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00049397%
Employer's proportionate share at MD		0.00058050%
Employer's proportionate share of system NPL/(A) at prior MD	$	92,524
Employer's proportionate share of system NPL/(A) at MD	**$**	**129,029**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	203,538
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	66,624
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	22,891
▪ 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)	$	3,106
Employer's Total Pension Expense/(Income)	**$**	**26,805**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,644	$ 308
Changes of assumptions	$ 12,973	$ 17
Net difference between projected and actual earnings on investments	$ 8,197	$ 0
Changes in proportionate share	$ 36,203	$ 12,538
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,329	$ 9,862
Total (prior to post-MD contributions)	$ 73,346	$ 22,725
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 50,621

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,774
2nd Fiscal Year	23,252
3rd Fiscal Year	14,794
4th Fiscal Year	5,833
5th Fiscal Year	968
Thereafter	0
Total	$ 50,621

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01402054%
Employer's proportionate share at MD		0.01303840%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,626,143
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,898,077**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,571,598
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,496,421
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	514,154
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(189,375)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	187,991
Employer's Total Pension Expense/(Income)	**$**	**512,770**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 171,684	$ 6,917
Changes of assumptions	$ 291,374	$ 373
Net difference between projected and actual earnings on investments	$ 184,109	$ 0
Changes in proportionate share	$ 332,145	$ 321,036
Differences between employer contributions and employer's proportionate share of system contributions	$ 107,162	$ 111,157
Total (prior to post-MD contributions)	$ 1,086,474	$ 439,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 646,991

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	$ (4,370)
2nd Fiscal Year	355,988
3rd Fiscal Year	205,495
4th Fiscal Year	78,398
5th Fiscal Year	11,479
Thereafter	0
Total	$ 646,991

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01410933%
Employer's proportionate share at MD		0.01467836%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,642,774
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,262,595**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,146,611
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,684,639
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	578,823
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	30,057
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(52,589)
Employer's Total Pension Expense/(Income)	**$**	**556,291**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 193,279	$ 7,787
Changes of assumptions	$ 328,022	$ 420
Net difference between projected and actual earnings on investments	$ 207,266	$ 0
Changes in proportionate share	$ 208,209	$ 45,149
Differences between employer contributions and employer's proportionate share of system contributions	$ 72,336	$ 150,766
Total (prior to post-MD contributions)	$ 1,009,112	$ 204,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 804,990

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	$ 67,375
2nd Fiscal Year	390,446
3rd Fiscal Year	193,860
4th Fiscal Year	124,839
5th Fiscal Year	28,470
Thereafter	0
Total	$ 804,990

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	7,078
Employer's Total Pension Expense/(Income)	**$**	**7,078**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual 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	$	18,234	$	0
Total (prior to post-MD contributions)	$	18,234	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	18,234

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	$ 6,614
2nd Fiscal Year	6,053
3rd Fiscal Year	4,380
4th Fiscal Year	1,187
5th Fiscal Year	0
Thereafter	0
Total	$ 18,234

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00131360%
Employer's proportionate share at MD		0.00113791%
Employer's proportionate share of system NPL/(A) at prior MD	$	246,046
Employer's proportionate share of system NPL/(A) at MD	**$**	**252,926**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	398,981
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	130,598
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	44,872
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	628
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,623
Employer's Total Pension Expense/(Income)	**$**	**51,123**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,984	$ 604
Changes of assumptions	$ 25,429	$ 33
Net difference between projected and actual earnings on investments	$ 16,068	$ 0
Changes in proportionate share	$ 16,660	$ 23,077
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,213	$ 8,001
Total (prior to post-MD contributions)	$ 84,354	$ 31,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 52,639

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	$ 6,870
2nd Fiscal Year	30,161
3rd Fiscal Year	13,050
4th Fiscal Year	2,930
5th Fiscal Year	(371)
Thereafter	0
Total	$ 52,639

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00706841%
Employer's proportionate share at MD		0.00741775%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,323,962
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,648,761**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,600,854
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	851,337
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	292,510
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(27,484)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(51,608)
Employer's Total Pension Expense/(Income)	**$**	**213,418**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 97,674	$ 3,935
Changes of assumptions	$ 165,767	$ 212
Net difference between projected and actual earnings on investments	$ 104,742	$ 0
Changes in proportionate share	$ 176,462	$ 246,733
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,443	$ 96,944
Total (prior to post-MD contributions)	$ 553,088	$ 347,824
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 205,264

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	$ (81,200)
2nd Fiscal Year	149,492
3rd Fiscal Year	81,591
4th Fiscal Year	43,020
5th Fiscal Year	12,360
Thereafter	0
Total	$ 205,264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00166579%
Employer's proportionate share at MD		0.00223880%
Employer's proportionate share of system NPL/(A) at prior MD	$	312,014
Employer's proportionate share of system NPL/(A) at MD	**$**	**497,624**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	784,981
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	256,948
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	88,284
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	34,427
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(44,163)
Employer's Total Pension Expense/(Income)	**$**	**78,548**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,480	$ 1,188
Changes of assumptions	$ 50,031	$ 64
Net difference between projected and actual earnings on investments	$ 31,613	$ 0
Changes in proportionate share	$ 111,736	$ 49,434
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 111,978
Total (prior to post-MD contributions)	$ 222,860	$ 162,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 60,196

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	$ (5,980)
2nd Fiscal Year	38,121
3rd Fiscal Year	9,805
4th Fiscal Year	13,229
5th Fiscal Year	5,022
Thereafter	0
Total	$ 60,196

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00627984%
Employer's proportionate share at MD		0.00607409%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,176,257
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,350,103**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,129,732
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	697,125
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	239,524
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	32,506
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(20,956)
Employer's Total Pension Expense/(Income)	**$**	**251,074**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79,981	$ 3,222
Changes of assumptions	$ 135,740	$ 174
Net difference between projected and actual earnings on investments	$ 85,769	$ 0
Changes in proportionate share	$ 140,374	$ 43,022
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,616	$ 53,647
Total (prior to post-MD contributions)	$ 453,480	$ 100,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 353,415

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	$ 23,209
2nd Fiscal Year	177,006
3rd Fiscal Year	100,807
4th Fiscal Year	45,211
5th Fiscal Year	7,182
Thereafter	0
Total	$ 353,415

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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	$	700	$	0
Total (prior to post-MD contributions)	$	700	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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	$ 241
2nd Fiscal Year	241
3rd Fiscal Year	174
4th Fiscal Year	44
5th Fiscal Year	0
Thereafter	0
Total	$ 700

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00905433%
Employer's proportionate share at MD		0.00757373%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,695,938
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,683,431**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,655,545
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	869,239
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	298,661
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,336
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	30,744
Employer's Total Pension Expense/(Income)	**$**	**351,741**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 99,728	$ 4,018
Changes of assumptions	$ 169,253	$ 217
Net difference between projected and actual earnings on investments	$ 106,945	$ 0
Changes in proportionate share	$ 116,723	$ 196,636
Differences between employer contributions and employer's proportionate share of system contributions	$ 156,921	$ 57,435
Total (prior to post-MD contributions)	$ 649,570	$ 258,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 391,264

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	$ 49,691
2nd Fiscal Year	209,803
3rd Fiscal Year	95,130
4th Fiscal Year	32,333
5th Fiscal Year	4,308
Thereafter	0
Total	$ 391,264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01239428%
Employer's proportionate share at MD		0.00982158%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,321,534
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,183,066**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,443,699
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,127,225
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	387,302
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,470)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(61,540)
Employer's Total Pension Expense/(Income)	**$**	**317,292**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 129,326	$ 5,210
Changes of assumptions	$ 219,486	$ 281
Net difference between projected and actual earnings on investments	$ 138,686	$ 0
Changes in proportionate share	$ 221,571	$ 341,421
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,814	$ 165,099
Total (prior to post-MD contributions)	$ 740,883	$ 512,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 228,872

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	$ (29,924)
2nd Fiscal Year	203,216
3rd Fiscal Year	65,856
4th Fiscal Year	(2,780)
5th Fiscal Year	(7,496)
Thereafter	0
Total	$ 228,872

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00802953%
Employer's proportionate share at MD		0.00630484%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,503,986
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,401,392**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,210,639
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	723,608
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	248,624
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	29,251
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,124)
Employer's Total Pension Expense/(Income)	**$**	**250,751**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 83,020	$ 3,345
Changes of assumptions	$ 140,896	$ 181
Net difference between projected and actual earnings on investments	$ 89,028	$ 0
Changes in proportionate share	$ 236,464	$ 231,856
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,865	$ 70,963
Total (prior to post-MD contributions)	$ 597,273	$ 306,345
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 290,928

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	$ 19,234
2nd Fiscal Year	165,290
3rd Fiscal Year	87,552
4th Fiscal Year	22,410
5th Fiscal Year	(3,558)
Thereafter	0
Total	$ 290,928

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02738032%
Employer's proportionate share at MD		0.02668017%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,128,522
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,930,266**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,354,754
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,062,090
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,052,100
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(13,348)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(85,895)
Employer's Total Pension Expense/(Income)	**$**	**952,857**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 351,313	$ 14,154
Changes of assumptions	$ 596,231	$ 764
Net difference between projected and actual earnings on investments	$ 376,738	$ 0
Changes in proportionate share	$ 251,743	$ 257,081
Differences between employer contributions and employer's proportionate share of system contributions	$ 93,374	$ 280,146
Total (prior to post-MD contributions)	$ 1,669,399	$ 552,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,117,254

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,093
2nd Fiscal Year	643,024
3rd Fiscal Year	285,574
4th Fiscal Year	149,761
5th Fiscal Year	35,804
Thereafter	0
Total	$ 1,117,254

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00173174%
Employer's proportionate share at MD		0.00161724%
Employer's proportionate share of system NPL/(A) at prior MD	$	324,367
Employer's proportionate share of system NPL/(A) at MD	**$**	**359,468**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	567,046
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	185,611
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	63,774
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,674
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,684)
Employer's Total Pension Expense/(Income)	**$**	**62,764**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 21,295	$ 858
Changes of assumptions	$ 36,141	$ 46
Net difference between projected and actual earnings on investments	$ 22,836	$ 0
Changes in proportionate share	$ 62,823	$ 29,839
Differences between employer contributions and employer's proportionate share of system contributions	$ 674	$ 15,920
Total (prior to post-MD contributions)	$ 143,769	$ 46,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 97,106

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,182
2nd Fiscal Year	47,686
3rd Fiscal Year	23,175
4th Fiscal Year	10,860
5th Fiscal Year	1,203
Thereafter	0
Total	$ 97,106

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00926018%
Employer's proportionate share at MD		0.00870427%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,734,495
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,934,719**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,051,941
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	998,991
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	343,242
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	108,483
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(35,421)
Employer's Total Pension Expense/(Income)	**$**	**416,304**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 114,614	$ 4,618
Changes of assumptions	$ 194,517	$ 249
Net difference between projected and actual earnings on investments	$ 122,909	$ 0
Changes in proportionate share	$ 238,654	$ 81,996
Differences between employer contributions and employer's proportionate share of system contributions	$ 33,708	$ 79,210
Total (prior to post-MD contributions)	$ 704,402	$ 166,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 538,329

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	$ 70,288
2nd Fiscal Year	252,159
3rd Fiscal Year	139,740
4th Fiscal Year	66,888
5th Fiscal Year	9,255
Thereafter	0
Total	$ 538,329

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06748347%
Employer's proportionate share at MD		0.05722811%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,640,117
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,720,231**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,065,648
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,568,085
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,256,721
▪ 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)	$	(55,810)
Employer's Total Pension Expense/(Income)	**$**	**2,214,114**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 753,556	$ 30,359
Changes of assumptions	$ 1,278,896	$ 1,638
Net difference between projected and actual earnings on investments	$ 808,090	$ 0
Changes in proportionate share	$ 818,996	$ 1,347,076
Differences between employer contributions and employer's proportionate share of system contributions	$ 408,213	$ 479,177
Total (prior to post-MD contributions)	$ 4,067,751	$ 1,858,250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,209,501

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	$ 80,489
2nd Fiscal Year	1,335,529
3rd Fiscal Year	576,968
4th Fiscal Year	203,772
5th Fiscal Year	12,743
Thereafter	0
Total	$ 2,209,501

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00684349%
Employer's proportionate share at MD		0.00698611%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,281,833
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,552,820**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,449,510
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	801,798
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	275,489
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(117,882)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(38,763)
Employer's Total Pension Expense/(Income)	**$**	**118,844**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 91,990	$ 3,706
Changes of assumptions	$ 156,121	$ 200
Net difference between projected and actual earnings on investments	$ 98,647	$ 0
Changes in proportionate share	$ 85,364	$ 324,620
Differences between employer contributions and employer's proportionate share of system contributions	$ 68,661	$ 112,730
Total (prior to post-MD contributions)	$ 500,783	$ 441,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 59,527

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	$ (115,160)
2nd Fiscal Year	93,910
3rd Fiscal Year	31,088
4th Fiscal Year	35,012
5th Fiscal Year	14,678
Thereafter	0
Total	$ 59,527

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00929324%
Employer's proportionate share at MD		0.00517799%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,740,688
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,150,924**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,815,537
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	594,279
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	204,188
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(107,467)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(41,337)
Employer's Total Pension Expense/(Income)	**$**	**55,384**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 68,182	$ 2,747
Changes of assumptions	$ 115,714	$ 148
Net difference between projected and actual earnings on investments	$ 73,116	$ 0
Changes in proportionate share	$ 335,192	$ 673,574
Differences between employer contributions and employer's proportionate share of system contributions	$ 66,081	$ 124,892
Total (prior to post-MD contributions)	$ 658,285	$ 801,361
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (143,076)

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	$ (124,220)
2nd Fiscal Year	36,385
3rd Fiscal Year	13,285
4th Fiscal Year	(43,180)
5th Fiscal Year	(25,346)
Thereafter	0
Total	$ (143,076)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00285857%
Employer's proportionate share at MD		0.00479508%
Employer's proportionate share of system NPL/(A) at prior MD	$	535,430
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,065,814**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,681,278
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	550,333
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	189,088
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	128,899
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(67,069)
Employer's Total Pension Expense/(Income)	**$**	**250,918**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 63,140	$ 2,544
Changes of assumptions	$ 107,157	$ 137
Net difference between projected and actual earnings on investments	$ 67,709	$ 0
Changes in proportionate share	$ 364,428	$ 32,263
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 191,387
Total (prior to post-MD contributions)	$ 602,434	$ 226,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 376,103

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	$ 49,129
2nd Fiscal Year	158,517
3rd Fiscal Year	89,861
4th Fiscal Year	60,803
5th Fiscal Year	17,794
Thereafter	0
Total	$ 376,103

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00134942%
Employer's proportionate share at MD		0.00133215%
Employer's proportionate share of system NPL/(A) at prior MD	$	252,756
Employer's proportionate share of system NPL/(A) at MD	**$**	**296,100**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	467,086
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	152,891
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	52,532
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,846)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,948)
Employer's Total Pension Expense/(Income)	**$**	**40,738**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,541	$ 707
Changes of assumptions	$ 29,770	$ 38
Net difference between projected and actual earnings on investments	$ 18,811	$ 0
Changes in proportionate share	$ 25,514	$ 11,464
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 24,630
Total (prior to post-MD contributions)	$ 91,636	$ 36,839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 54,797

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	$ (4,591)
2nd Fiscal Year	32,914
3rd Fiscal Year	18,131
4th Fiscal Year	7,366
5th Fiscal Year	977
Thereafter	0
Total	$ 54,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00309962%
Employer's proportionate share at MD		0.00312703%
Employer's proportionate share of system NPL/(A) at prior MD	$	580,580
Employer's proportionate share of system NPL/(A) at MD	**$**	**695,053**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,096,417
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	358,890
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	123,311
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,347
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,948)
Employer's Total Pension Expense/(Income)	**$**	**135,710**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 41,175	$ 1,659
Changes of assumptions	$ 69,881	$ 90
Net difference between projected and actual earnings on investments	$ 44,155	$ 0
Changes in proportionate share	$ 39,168	$ 13,447
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,057	$ 30,544
Total (prior to post-MD contributions)	$ 207,436	$ 45,740
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 161,696

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	$ 15,555
2nd Fiscal Year	80,807
3rd Fiscal Year	37,709
4th Fiscal Year	22,361
5th Fiscal Year	5,265
Thereafter	0
Total	$ 161,696

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01382395%
Employer's proportionate share at MD		0.01365379%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,589,321
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,034,861**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,787,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,567,049
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	538,421
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(324,292)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(93,069)
Employer's Total Pension Expense/(Income)	**$**	**121,060**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 179,787	$ 7,243
Changes of assumptions	$ 305,126	$ 391
Net difference between projected and actual earnings on investments	$ 192,799	$ 0
Changes in proportionate share	$ 126,971	$ 238,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,761	$ 240,951
Total (prior to post-MD contributions)	$ 822,444	$ 487,247
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 335,197

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (145,926)
2nd Fiscal Year	280,788
3rd Fiscal Year	116,613
4th Fiscal Year	65,873
5th Fiscal Year	17,849
Thereafter	0
Total	$ 335,197

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00137459%
Employer's proportionate share at MD		0.00130753%
Employer's proportionate share of system NPL/(A) at prior MD	$	257,470
Employer's proportionate share of system NPL/(A) at MD	**$**	**290,628**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	458,454
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	150,066
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	51,561
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,195
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,685)
Employer's Total Pension Expense/(Income)	**$**	**58,071**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,217	$ 694
Changes of assumptions	$ 29,220	$ 37
Net difference between projected and actual earnings on investments	$ 18,463	$ 0
Changes in proportionate share	$ 92,017	$ 64,652
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,959	$ 6,180
Total (prior to post-MD contributions)	$ 158,876	$ 71,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 87,313

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	$ 12,264
2nd Fiscal Year	36,111
3rd Fiscal Year	23,408
4th Fiscal Year	14,269
5th Fiscal Year	1,260
Thereafter	0
Total	$ 87,313

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00012604%
Employer's proportionate share at MD		0.00005054%
Employer's proportionate share of system NPL/(A) at prior MD	$	23,608
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,234**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,721
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,800
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,993
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,229)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	297
Employer's Total Pension Expense/(Income)	**$**	**(939)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 665	$ 27
Changes of assumptions	$ 1,129	$ 1
Net difference between projected and actual earnings on investments	$ 714	$ 0
Changes in proportionate share	$ 2,368	$ 23,064
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,098	$ 1,609
Total (prior to post-MD contributions)	$ 10,974	$ 24,701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,727)

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	$ (4,523)
2nd Fiscal Year	(3,092)
3rd Fiscal Year	(3,520)
4th Fiscal Year	(2,244)
5th Fiscal Year	(349)
Thereafter	0
Total	$ (13,727)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00050823%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**112,966**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	178,199
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	58,330
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	20,041
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,248
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,036
Employer's Total Pension Expense/(Income)	**$**	**41,325**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,692	$ 270
Changes of assumptions	$ 11,358	$ 15
Net difference between projected and actual earnings on investments	$ 7,176	$ 0
Changes in proportionate share	$ 65,565	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,068	$ 0
Total (prior to post-MD contributions)	$ 110,859	$ 285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 110,574

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 21,579
2nd Fiscal Year	33,255
3rd Fiscal Year	26,256
4th Fiscal Year	22,911
5th Fiscal Year	6,573
Thereafter	0
Total	$ 110,574

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00706238%
Employer's proportionate share at MD		0.00866875%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,322,832
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,926,824**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,039,487
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	994,915
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	341,842
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	14,236
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(97,140)
Employer's Total Pension Expense/(Income)	**$**	**258,938**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 114,147	$ 4,599
Changes of assumptions	$ 193,724	$ 248
Net difference between projected and actual earnings on investments	$ 122,407	$ 0
Changes in proportionate share	$ 386,885	$ 120,346
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 243,172
Total (prior to post-MD contributions)	$ 817,163	$ 368,365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 448,798

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,999)
2nd Fiscal Year	234,300
3rd Fiscal Year	146,347
4th Fiscal Year	82,866
5th Fiscal Year	20,284
Thereafter	0
Total	$ 448,798

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00127099%
Employer's proportionate share at MD		0.00225851%
Employer's proportionate share of system NPL/(A) at prior MD	$	238,065
Employer's proportionate share of system NPL/(A) at MD	**$**	**502,004**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	791,892
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	259,210
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	89,062
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	63,018
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,381)
Employer's Total Pension Expense/(Income)	**$**	**149,699**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,739	$ 1,198
Changes of assumptions	$ 50,472	$ 65
Net difference between projected and actual earnings on investments	$ 31,891	$ 0
Changes in proportionate share	$ 229,392	$ 60,918
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,904	$ 24,457
Total (prior to post-MD contributions)	$ 370,398	$ 86,638
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 283,760

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	$ 54,971
2nd Fiscal Year	107,437
3rd Fiscal Year	64,680
4th Fiscal Year	43,346
5th Fiscal Year	13,327
Thereafter	0
Total	$ 283,760

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00469423%
Employer's proportionate share at MD		0.00251391%
Employer's proportionate share of system NPL/(A) at prior MD	$	879,261
Employer's proportionate share of system NPL/(A) at MD	**$**	**558,773**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	881,442
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	288,522
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	99,133
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(64,978)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,976)
Employer's Total Pension Expense/(Income)	**$**	**26,179**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,102	$ 1,334
Changes of assumptions	$ 56,179	$ 72
Net difference between projected and actual earnings on investments	$ 35,498	$ 0
Changes in proportionate share	$ 36,829	$ 293,267
Differences between employer contributions and employer's proportionate share of system contributions	$ 127,811	$ 96,695
Total (prior to post-MD contributions)	$ 289,419	$ 391,368
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (101,949)

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	$ (60,105)
2nd Fiscal Year	8,498
3rd Fiscal Year	(18,537)
4th Fiscal Year	(24,535)
5th Fiscal Year	(7,269)
Thereafter	0
Total	$ (101,949)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(374)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,873
Employer's Total Pension Expense/(Income)	**$**	**6,499**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual 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	$	24,791	$	0
Total (prior to post-MD contributions)	$	24,791	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	24,791

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	$ 6,725
2nd Fiscal Year	6,665
3rd Fiscal Year	6,665
4th Fiscal Year	4,047
5th Fiscal Year	689
Thereafter	0
Total	$ 24,791

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03318192%
Employer's proportionate share at MD		0.02918533%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,215,201
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,487,094**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,233,128
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,349,608
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,150,888
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(33,459)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(99,405)
Employer's Total Pension Expense/(Income)	**$**	**1,018,024**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 384,300	$ 15,483
Changes of assumptions	$ 652,215	$ 836
Net difference between projected and actual earnings on investments	$ 412,112	$ 0
Changes in proportionate share	$ 738,190	$ 586,367
Differences between employer contributions and employer's proportionate share of system contributions	$ 76,247	$ 290,478
Total (prior to post-MD contributions)	$ 2,263,064	$ 893,164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,369,900

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 98,256
2nd Fiscal Year	789,028
3rd Fiscal Year	354,978
4th Fiscal Year	118,467
5th Fiscal Year	9,172
Thereafter	0
Total	$ 1,369,900

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03452770%
Employer's proportionate share at MD		0.02951597%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,467,275
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,560,586**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,349,058
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,387,556
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,163,927
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	180,069
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(208,715)
Employer's Total Pension Expense/(Income)	**$**	**1,135,281**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 388,654	$ 15,658
Changes of assumptions	$ 659,603	$ 845
Net difference between projected and actual earnings on investments	$ 416,781	$ 0
Changes in proportionate share	$ 670,701	$ 646,545
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 443,175
Total (prior to post-MD contributions)	$ 2,135,739	$ 1,106,223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,029,516

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (941)
2nd Fiscal Year	672,212
3rd Fiscal Year	294,331
4th Fiscal Year	70,654
5th Fiscal Year	(6,740)
Thereafter	0
Total	$ 1,029,516

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00335627%
Employer's proportionate share at MD		0.00320161%
Employer's proportionate share of system NPL/(A) at prior MD	$	628,652
Employer's proportionate share of system NPL/(A) at MD	**$**	**711,630**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,122,567
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	367,450
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	126,252
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,749)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(45,404)
Employer's Total Pension Expense/(Income)	**$**	**77,099**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 42,157	$ 1,698
Changes of assumptions	$ 71,547	$ 92
Net difference between projected and actual earnings on investments	$ 45,208	$ 0
Changes in proportionate share	$ 11,195	$ 31,690
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 91,180
Total (prior to post-MD contributions)	$ 170,107	$ 124,660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 45,447

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	$ (34,762)
2nd Fiscal Year	48,438
3rd Fiscal Year	17,168
4th Fiscal Year	11,876
5th Fiscal Year	2,728
Thereafter	0
Total	$ 45,447

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00812158%
Employer's proportionate share at MD		0.00773150%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,521,228
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,718,499**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,710,863
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	887,346
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	304,882
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	132
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(34,051)
Employer's Total Pension Expense/(Income)	**$**	**270,963**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 101,805	$ 4,101
Changes of assumptions	$ 172,778	$ 221
Net difference between projected and actual earnings on investments	$ 109,173	$ 0
Changes in proportionate share	$ 28,307	$ 62,969
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,055	$ 70,543
Total (prior to post-MD contributions)	$ 429,118	$ 137,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 291,284

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,953)
2nd Fiscal Year	172,476
3rd Fiscal Year	86,542
4th Fiscal Year	43,268
5th Fiscal Year	7,950
Thereafter	0
Total	$ 291,284

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00566501%
Employer's proportionate share at MD		0.00428284%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,061,095
Employer's proportionate share of system NPL/(A) at MD	**$**	**951,957**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,501,674
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	491,543
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	168,889
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(22,819)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,001)
Employer's Total Pension Expense/(Income)	**$**	**144,069**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 56,395	$ 2,272
Changes of assumptions	$ 95,710	$ 123
Net difference between projected and actual earnings on investments	$ 60,476	$ 0
Changes in proportionate share	$ 216,660	$ 285,965
Differences between employer contributions and employer's proportionate share of system contributions	$ 32,358	$ 27,796
Total (prior to post-MD contributions)	$ 461,599	$ 316,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 145,443

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	$ (25,944)
2nd Fiscal Year	115,395
3rd Fiscal Year	62,415
4th Fiscal Year	(1,396)
5th Fiscal Year	(5,026)
Thereafter	0
Total	$ 145,443

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00989249%
Employer's proportionate share at MD		0.00879251%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,852,931
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,954,333**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,082,880
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,009,119
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	346,722
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,664
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(41,519)
Employer's Total Pension Expense/(Income)	**$**	**309,867**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 115,776	$ 4,664
Changes of assumptions	$ 196,489	$ 252
Net difference between projected and actual earnings on investments	$ 124,155	$ 0
Changes in proportionate share	$ 101,011	$ 149,061
Differences between employer contributions and employer's proportionate share of system contributions	$ 36,470	$ 99,530
Total (prior to post-MD contributions)	$ 573,901	$ 253,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 320,394

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,851)
2nd Fiscal Year	197,382
3rd Fiscal Year	85,304
4th Fiscal Year	36,885
5th Fiscal Year	4,674
Thereafter	0
Total	$ 320,394

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01655462%
Employer's proportionate share at MD		0.01387964%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,100,794
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,085,061**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,866,559
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,592,970
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	547,327
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	142,763
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(38,312)
Employer's Total Pension Expense/(Income)	**$**	**651,778**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 182,761	$ 7,363
Changes of assumptions	$ 310,173	$ 397
Net difference between projected and actual earnings on investments	$ 195,988	$ 0
Changes in proportionate share	$ 494,910	$ 345,090
Differences between employer contributions and employer's proportionate share of system contributions	$ 43,078	$ 102,524
Total (prior to post-MD contributions)	$ 1,226,910	$ 455,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 771,536

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	$ 124,498
2nd Fiscal Year	402,956
3rd Fiscal Year	192,287
4th Fiscal Year	53,879
5th Fiscal Year	(2,085)
Thereafter	0
Total	$ 771,536

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02856382%
Employer's proportionate share at MD		0.02601583%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,350,199
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,782,602**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,121,819
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,985,844
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,025,903
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	66,210
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(82,175)
Employer's Total Pension Expense/(Income)	**$**	**1,009,938**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 342,566	$ 13,801
Changes of assumptions	$ 581,385	$ 745
Net difference between projected and actual earnings on investments	$ 367,357	$ 0
Changes in proportionate share	$ 368,914	$ 332,268
Differences between employer contributions and employer's proportionate share of system contributions	$ 96,969	$ 236,186
Total (prior to post-MD contributions)	$ 1,757,191	$ 583,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,174,191

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 58,616
2nd Fiscal Year	645,145
3rd Fiscal Year	311,281
4th Fiscal Year	139,729
5th Fiscal Year	19,419
Thereafter	0
Total	$ 1,174,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00187429%
Employer's proportionate share at MD		0.00160756%
Employer's proportionate share of system NPL/(A) at prior MD	$	351,067
Employer's proportionate share of system NPL/(A) at MD	**$**	**357,316**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	563,652
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	184,500
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	63,392
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(199)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,000)
Employer's Total Pension Expense/(Income)	**$**	**47,193**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 21,168	$ 853
Changes of assumptions	$ 35,925	$ 46
Net difference between projected and actual earnings on investments	$ 22,700	$ 0
Changes in proportionate share	$ 48,615	$ 103,732
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,743	$ 41,034
Total (prior to post-MD contributions)	$ 139,151	$ 145,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,514)

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	$ (17,630)
2nd Fiscal Year	19,266
3rd Fiscal Year	(4,515)
4th Fiscal Year	(4,184)
5th Fiscal Year	548
Thereafter	0
Total	$ (6,514)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00188050%
Employer's proportionate share at MD		0.00120809%
Employer's proportionate share of system NPL/(A) at prior MD	$	352,231
Employer's proportionate share of system NPL/(A) at MD	**$**	**268,525**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	423,587
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	138,653
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	47,640
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(40,112)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,639
Employer's Total Pension Expense/(Income)	**$**	**10,167**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,908	$ 641
Changes of assumptions	$ 26,998	$ 35
Net difference between projected and actual earnings on investments	$ 17,059	$ 0
Changes in proportionate share	$ 92,685	$ 164,206
Differences between employer contributions and employer's proportionate share of system contributions	$ 25,052	$ 19,460
Total (prior to post-MD contributions)	$ 177,702	$ 184,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,640)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,224)
2nd Fiscal Year	26,232
3rd Fiscal Year	6,324
4th Fiscal Year	(11,730)
5th Fiscal Year	(3,242)
Thereafter	0
Total	$ (6,640)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00499711%
Employer's proportionate share at MD		0.00387815%
Employer's proportionate share of system NPL/(A) at prior MD	$	935,993
Employer's proportionate share of system NPL/(A) at MD	**$**	**862,006**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,359,779
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	445,096
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	152,930
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(24,178)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,339)
Employer's Total Pension Expense/(Income)	**$**	**109,413**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 51,066	$ 2,057
Changes of assumptions	$ 86,666	$ 111
Net difference between projected and actual earnings on investments	$ 54,761	$ 0
Changes in proportionate share	$ 59,812	$ 151,425
Differences between employer contributions and employer's proportionate share of system contributions	$ 32,922	$ 47,004
Total (prior to post-MD contributions)	$ 285,227	$ 200,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 84,630

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	$ (26,518)
2nd Fiscal Year	75,398
3rd Fiscal Year	33,138
4th Fiscal Year	5,078
5th Fiscal Year	(2,466)
Thereafter	0
Total	$ 84,630

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00584498%
Employer's proportionate share at MD		0.00620037%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,094,805
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,378,171**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,174,009
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	711,618
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	244,504
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	21,564
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,805)
Employer's Total Pension Expense/(Income)	**$**	**262,263**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 81,644	$ 3,289
Changes of assumptions	$ 138,562	$ 178
Net difference between projected and actual earnings on investments	$ 87,552	$ 0
Changes in proportionate share	$ 78,401	$ 2,089
Differences between employer contributions and employer's proportionate share of system contributions	$ 44,782	$ 35,688
Total (prior to post-MD contributions)	$ 430,941	$ 41,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 389,697

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 31,926
2nd Fiscal Year	181,559
3rd Fiscal Year	102,414
4th Fiscal Year	60,271
5th Fiscal Year	13,527
Thereafter	0
Total	$ 389,697

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00536592%
Employer's proportionate share at MD		0.00471834%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,005,074
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,048,757**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,654,371
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	541,525
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	186,062
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(41,576)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(71,076)
Employer's Total Pension Expense/(Income)	**$**	**73,410**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 62,129	$ 2,503
Changes of assumptions	$ 105,442	$ 135
Net difference between projected and actual earnings on investments	$ 66,625	$ 0
Changes in proportionate share	$ 105,897	$ 195,395
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 184,829
Total (prior to post-MD contributions)	$ 340,093	$ 382,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (42,769)

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	$ (77,181)
2nd Fiscal Year	57,449
3rd Fiscal Year	(3,997)
4th Fiscal Year	(16,176)
5th Fiscal Year	(2,862)
Thereafter	0
Total	$ (42,769)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2230: City of Union

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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
Employer's Total Pension Expense/(Income)	**$**	**4**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual 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	$	18	$	0
Total (prior to post-MD contributions)	$	18	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	18

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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
2nd Fiscal Year		4
3rd Fiscal Year		4
4th Fiscal Year		4
5th Fiscal Year		2
Thereafter		0
Total	$	18

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00305322%
Employer's proportionate share at MD		0.00268521%
Employer's proportionate share of system NPL/(A) at prior MD	$	571,889
Employer's proportionate share of system NPL/(A) at MD	**$**	**596,848**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	941,504
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	308,182
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	105,888
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,340
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,912)
Employer's Total Pension Expense/(Income)	**$**	**93,316**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 35,358	$ 1,424
Changes of assumptions	$ 60,007	$ 77
Net difference between projected and actual earnings on investments	$ 37,917	$ 0
Changes in proportionate share	$ 34,076	$ 116,532
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,570	$ 40,243
Total (prior to post-MD contributions)	$ 184,928	$ 158,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,652

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,594)
2nd Fiscal Year	35,680
3rd Fiscal Year	2,914
4th Fiscal Year	3,305
5th Fiscal Year	1,347
Thereafter	0
Total	$ 26,652

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00165097%
Employer's proportionate share at MD		0.00219554%
Employer's proportionate share of system NPL/(A) at prior MD	$	309,238
Employer's proportionate share of system NPL/(A) at MD	**$**	**488,008**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	769,813
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	251,983
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	86,578
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	23,803
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,735
Employer's Total Pension Expense/(Income)	**$**	**118,116**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,910	$ 1,165
Changes of assumptions	$ 49,064	$ 63
Net difference between projected and actual earnings on investments	$ 31,002	$ 0
Changes in proportionate share	$ 114,615	$ 53,596
Differences between employer contributions and employer's proportionate share of system contributions	$ 43,682	$ 17,469
Total (prior to post-MD contributions)	$ 267,273	$ 72,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 194,980

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	$ 39,126
2nd Fiscal Year	73,955
3rd Fiscal Year	38,755
4th Fiscal Year	33,670
5th Fiscal Year	9,475
Thereafter	0
Total	$ 194,980

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00545049%
Employer's proportionate share at MD		0.00465763%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,020,914
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,035,263**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,633,085
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	534,557
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	183,668
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,246
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(23,821)
Employer's Total Pension Expense/(Income)	**$**	**167,093**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,330	$ 2,471
Changes of assumptions	$ 104,086	$ 133
Net difference between projected and actual earnings on investments	$ 65,768	$ 0
Changes in proportionate share	$ 71,575	$ 142,457
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,907	$ 60,213
Total (prior to post-MD contributions)	$ 325,666	$ 205,274
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 120,392

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	$ (24,806)
2nd Fiscal Year	93,395
3rd Fiscal Year	40,899
4th Fiscal Year	10,192
5th Fiscal Year	711
Thereafter	0
Total	$ 120,392

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01172218%
Employer's proportionate share at MD		0.01089109%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,195,645
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,420,789**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,818,696
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,249,973
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	429,477
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,533
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(53,187)
Employer's Total Pension Expense/(Income)	**$**	**394,823**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 143,409	$ 5,778
Changes of assumptions	$ 243,387	$ 312
Net difference between projected and actual earnings on investments	$ 153,788	$ 0
Changes in proportionate share	$ 105,008	$ 118,891
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,649	$ 124,775
Total (prior to post-MD contributions)	$ 656,241	$ 249,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 406,485

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	$ 3,006
2nd Fiscal Year	248,409
3rd Fiscal Year	101,429
4th Fiscal Year	45,478
5th Fiscal Year	8,164
Thereafter	0
Total	$ 406,485

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00269498%
Employer's proportionate share at MD		0.00214487%
Employer's proportionate share of system NPL/(A) at prior MD	$	504,788
Employer's proportionate share of system NPL/(A) at MD	**$**	**476,745**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	752,047
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	246,167
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	84,580
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,528
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(29,566)
Employer's Total Pension Expense/(Income)	**$**	**57,542**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,243	$ 1,138
Changes of assumptions	$ 47,932	$ 61
Net difference between projected and actual earnings on investments	$ 30,287	$ 0
Changes in proportionate share	$ 123,683	$ 96,747
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,051	$ 78,355
Total (prior to post-MD contributions)	$ 231,196	$ 176,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 54,895

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,288)
2nd Fiscal Year	54,940
3rd Fiscal Year	19,558
4th Fiscal Year	(6,465)
5th Fiscal Year	(2,851)
Thereafter	0
Total	$ 54,895

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01216767%
Employer's proportionate share at MD		0.01026782%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,279,088
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,282,253**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,600,162
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,178,440
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	404,899
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,043)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,544)
Employer's Total Pension Expense/(Income)	**$**	**376,312**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 135,202	$ 5,447
Changes of assumptions	$ 229,458	$ 294
Net difference between projected and actual earnings on investments	$ 144,987	$ 0
Changes in proportionate share	$ 201,080	$ 251,912
Differences between employer contributions and employer's proportionate share of system contributions	$ 46,212	$ 85,529
Total (prior to post-MD contributions)	$ 756,939	$ 343,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 413,757

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,490
2nd Fiscal Year	256,119
3rd Fiscal Year	118,913
4th Fiscal Year	32,482
5th Fiscal Year	(247)
Thereafter	0
Total	$ 413,757

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03479186%
Employer's proportionate share at MD		0.03392565%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,516,754
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,540,737**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,895,206
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,893,656
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,337,817
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	367,290
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(223,616)
Employer's Total Pension Expense/(Income)	**$**	**1,481,491**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 446,719	$ 17,997
Changes of assumptions	$ 758,148	$ 971
Net difference between projected and actual earnings on investments	$ 479,048	$ 0
Changes in proportionate share	$ 787,162	$ 123,406
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 487,933
Total (prior to post-MD contributions)	$ 2,471,077	$ 630,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,840,770

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	$ 246,716
2nd Fiscal Year	942,732
3rd Fiscal Year	416,276
4th Fiscal Year	196,831
5th Fiscal Year	38,214
Thereafter	0
Total	$ 1,840,770

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03052548%
Employer's proportionate share at MD		0.02692938%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,717,632
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,985,659**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,442,133
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,090,692
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,061,928
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(77,157)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(94,985)
Employer's Total Pension Expense/(Income)	**$**	**889,786**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 354,595	$ 14,286
Changes of assumptions	$ 601,800	$ 771
Net difference between projected and actual earnings on investments	$ 380,257	$ 0
Changes in proportionate share	$ 100,006	$ 595,549
Differences between employer contributions and employer's proportionate share of system contributions	$ 102,913	$ 260,357
Total (prior to post-MD contributions)	$ 1,539,571	$ 870,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 668,608

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	$ (173,842)
2nd Fiscal Year	504,436
3rd Fiscal Year	233,021
4th Fiscal Year	93,627
5th Fiscal Year	11,364
Thereafter	0
Total	$ 668,608

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09159009%
Employer's proportionate share at MD	0.08738915%
Employer's proportionate share of system NPL/(A) at prior MD	$ 17,155,452
Employer's proportionate share of system NPL/(A) at MD	**$ 19,424,198**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 30,640,884
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,029,676
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,446,086
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (306,810)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 554,534
Employer's Total Pension Expense/(Income)	**$ 3,693,810**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,150,704	$ 46,359
Changes of assumptions	$ 1,952,915	$ 2,502
Net difference between projected and actual earnings on investments	$ 1,233,980	$ 0
Changes in proportionate share	$ 547,843	$ 1,262,834
Differences between employer contributions and employer's proportionate share of system contributions	$ 585,326	$ 857,762
Total (prior to post-MD contributions)	$ 5,470,768	$ 2,169,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,301,311

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	$ 62,197
2nd Fiscal Year	1,901,205
3rd Fiscal Year	798,338
4th Fiscal Year	439,658
5th Fiscal Year	99,912
Thereafter	0
Total	$ 3,301,311

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00662293%
Employer's proportionate share at MD		0.00661643%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,240,520
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,470,650**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,319,891
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	759,369
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	260,911
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	79,905
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,678)
Employer's Total Pension Expense/(Income)	**$**	**321,138**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 87,122	$ 3,510
Changes of assumptions	$ 147,860	$ 189
Net difference between projected and actual earnings on investments	$ 93,427	$ 0
Changes in proportionate share	$ 278,946	$ 45,881
Differences between employer contributions and employer's proportionate share of system contributions	$ 269	$ 35,457
Total (prior to post-MD contributions)	$ 607,624	$ 85,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 522,587

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 61,158
2nd Fiscal Year	234,542
3rd Fiscal Year	152,246
4th Fiscal Year	65,633
5th Fiscal Year	9,009
Thereafter	0
Total	$ 522,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	9,225
Employer's Total Pension Expense/(Income)	**$**	**9,225**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	10,710	$	0
Total (prior to post-MD contributions)	$	10,710	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	10,710

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	$ 4,218
2nd Fiscal Year	2,069
3rd Fiscal Year	2,069
4th Fiscal Year	1,844
5th Fiscal Year	510
Thereafter	0
Total	$ 10,710

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00398272%
Employer's proportionate share at MD		0.00266124%
Employer's proportionate share of system NPL/(A) at prior MD	$	745,991
Employer's proportionate share of system NPL/(A) at MD	**$**	**591,520**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	933,099
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	305,431
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	104,943
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,488)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(71,717)
Employer's Total Pension Expense/(Income)	**$**	**30,738**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 35,042	$ 1,412
Changes of assumptions	$ 59,472	$ 76
Net difference between projected and actual earnings on investments	$ 37,578	$ 0
Changes in proportionate share	$ 157,231	$ 190,779
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 179,455
Total (prior to post-MD contributions)	$ 289,323	$ 371,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (82,399)

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	$ (52,972)
2nd Fiscal Year	16,140
3rd Fiscal Year	(7,516)
4th Fiscal Year	(25,993)
5th Fiscal Year	(12,059)
Thereafter	0
Total	$ (82,399)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00114294%
Employer's proportionate share at MD		0.00191270%
Employer's proportionate share of system NPL/(A) at prior MD	$	214,081
Employer's proportionate share of system NPL/(A) at MD	**$**	**425,140**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	670,642
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	219,521
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	75,425
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,361
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(24,219)
Employer's Total Pension Expense/(Income)	**$**	**61,567**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,186	$ 1,015
Changes of assumptions	$ 42,744	$ 55
Net difference between projected and actual earnings on investments	$ 27,008	$ 0
Changes in proportionate share	$ 139,703	$ 50,810
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 67,580
Total (prior to post-MD contributions)	$ 234,641	$ 119,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 115,181

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	$ 903
2nd Fiscal Year	54,641
3rd Fiscal Year	29,370
4th Fiscal Year	22,750
5th Fiscal Year	7,518
Thereafter	0
Total	$ 115,181

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00495820%
Employer's proportionate share at MD		0.00624279%
Employer's proportionate share of system NPL/(A) at prior MD	$	928,705
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,387,600**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,188,883
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	716,487
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	246,177
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(21,720)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	66,389
Employer's Total Pension Expense/(Income)	**$**	**290,846**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,202	$ 3,312
Changes of assumptions	$ 139,510	$ 179
Net difference between projected and actual earnings on investments	$ 88,151	$ 0
Changes in proportionate share	$ 165,720	$ 82,731
Differences between employer contributions and employer's proportionate share of system contributions	$ 141,368	$ 33,186
Total (prior to post-MD contributions)	$ 616,951	$ 119,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 497,543

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 65,329
2nd Fiscal Year	205,241
3rd Fiscal Year	120,808
4th Fiscal Year	84,729
5th Fiscal Year	21,437
Thereafter	0
Total	$ 497,543

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00032838%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	61,508
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(16,203)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,333)
Employer's Total Pension Expense/(Income)	**$**	**(20,536)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 8,799	$ 66,832
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,447	$ 11,943
Total (prior to post-MD contributions)	$ 10,246	$ 78,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (68,529)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,612)
2nd Fiscal Year	(17,589)
3rd Fiscal Year	(17,845)
4th Fiscal Year	(12,627)
5th Fiscal Year	(2,856)
Thereafter	0
Total	$ (68,529)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00103730%
Employer's proportionate share at MD		0.00116606%
Employer's proportionate share of system NPL/(A) at prior MD	$	194,293
Employer's proportionate share of system NPL/(A) at MD	**$**	**259,183**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	408,851
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	133,829
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	45,982
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,936
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,946
Employer's Total Pension Expense/(Income)	**$**	**56,864**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,354	$ 619
Changes of assumptions	$ 26,058	$ 33
Net difference between projected and actual earnings on investments	$ 16,465	$ 0
Changes in proportionate share	$ 72,791	$ 19,731
Differences between employer contributions and employer's proportionate share of system contributions	$ 26,218	$ 720
Total (prior to post-MD contributions)	$ 156,886	$ 21,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 135,783

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	$ 23,100
2nd Fiscal Year	51,333
3rd Fiscal Year	35,773
4th Fiscal Year	21,578
5th Fiscal Year	4,000
Thereafter	0
Total	$ 135,783

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00078087%
Employer's proportionate share at MD		0.00085804%
Employer's proportionate share of system NPL/(A) at prior MD	$	146,262
Employer's proportionate share of system NPL/(A) at MD	**$**	**190,719**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	300,851
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	98,477
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	33,836
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,239
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,766)
Employer's Total Pension Expense/(Income)	**$**	**22,309**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,298	$ 455
Changes of assumptions	$ 19,175	$ 25
Net difference between projected and actual earnings on investments	$ 12,116	$ 0
Changes in proportionate share	$ 19,915	$ 24,467
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 21,627
Total (prior to post-MD contributions)	$ 62,504	$ 46,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,930

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,903)
2nd Fiscal Year	10,626
3rd Fiscal Year	5,299
4th Fiscal Year	7,108
5th Fiscal Year	1,800
Thereafter	0
Total	$ 15,930

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01033694%
Employer's proportionate share at MD		0.01396095%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,936,180
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,103,134**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,895,068
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,602,302
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	550,533
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	122,838
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(90,581)
Employer's Total Pension Expense/(Income)	**$**	**582,790**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 183,832	$ 7,406
Changes of assumptions	$ 311,990	$ 400
Net difference between projected and actual earnings on investments	$ 197,136	$ 0
Changes in proportionate share	$ 608,180	$ 101,656
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 193,898
Total (prior to post-MD contributions)	$ 1,301,138	$ 303,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 997,778

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 57,495
2nd Fiscal Year	417,013
3rd Fiscal Year	278,540
4th Fiscal Year	197,479
5th Fiscal Year	47,252
Thereafter	0
Total	$ 997,778

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00588933%
Employer's proportionate share at MD		0.00600621%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,103,112
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,335,015**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,105,932
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	689,334
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	236,848
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	47,015
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,435
Employer's Total Pension Expense/(Income)	**$**	**289,298**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79,087	$ 3,186
Changes of assumptions	$ 134,223	$ 172
Net difference between projected and actual earnings on investments	$ 84,811	$ 0
Changes in proportionate share	$ 155,134	$ 37,971
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,969	$ 42,235
Total (prior to post-MD contributions)	$ 474,224	$ 83,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 390,660

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 42,825
2nd Fiscal Year	189,027
3rd Fiscal Year	103,300
4th Fiscal Year	45,943
5th Fiscal Year	9,565
Thereafter	0
Total	$ 390,660

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00858480%
Employer's proportionate share at MD		0.00708390%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,607,992
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,574,556**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,483,798
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	813,021
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	279,345
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(39,919)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,936)
Employer's Total Pension Expense/(Income)	**$**	**231,490**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 93,278	$ 3,758
Changes of assumptions	$ 158,306	$ 203
Net difference between projected and actual earnings on investments	$ 100,028	$ 0
Changes in proportionate share	$ 100,731	$ 209,587
Differences between employer contributions and employer's proportionate share of system contributions	$ 32,224	$ 45,477
Total (prior to post-MD contributions)	$ 484,567	$ 259,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 225,542

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	$ (18,096)
2nd Fiscal Year	159,535
3rd Fiscal Year	71,364
4th Fiscal Year	15,181
5th Fiscal Year	(2,440)
Thereafter	0
Total	$ 225,542

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00563292%
Employer's proportionate share at MD		0.00466766%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,055,085
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,037,492**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,636,602
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	535,709
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	184,064
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	37,436
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(32,501)
Employer's Total Pension Expense/(Income)	**$**	**188,999**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,462	$ 2,476
Changes of assumptions	$ 104,310	$ 134
Net difference between projected and actual earnings on investments	$ 65,910	$ 0
Changes in proportionate share	$ 133,822	$ 124,525
Differences between employer contributions and employer's proportionate share of system contributions	$ 26,005	$ 87,287
Total (prior to post-MD contributions)	$ 391,509	$ 214,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 177,087

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,873
2nd Fiscal Year	112,221
3rd Fiscal Year	45,624
4th Fiscal Year	9,859
5th Fiscal Year	(491)
Thereafter	0
Total	$ 177,087

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00166207%
Employer's proportionate share at MD		0.00087938%
Employer's proportionate share of system NPL/(A) at prior MD	$	311,317
Employer's proportionate share of system NPL/(A) at MD	**$**	**195,462**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	308,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	100,927
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	34,677
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,000
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,889)
Employer's Total Pension Expense/(Income)	**$**	**29,788**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,579	$ 467
Changes of assumptions	$ 19,652	$ 25
Net difference between projected and actual earnings on investments	$ 12,417	$ 0
Changes in proportionate share	$ 75,148	$ 100,971
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 43,900
Total (prior to post-MD contributions)	$ 118,796	$ 145,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,567)

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	$ (8,892)
2nd Fiscal Year	8,889
3rd Fiscal Year	(4,303)
4th Fiscal Year	(15,961)
5th Fiscal Year	(6,300)
Thereafter	0
Total	$ (26,567)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00143231%
Employer's proportionate share at MD		0.00152855%
Employer's proportionate share of system NPL/(A) at prior MD	$	268,281
Employer's proportionate share of system NPL/(A) at MD	**$**	**339,755**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	535,949
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	175,432
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	60,277
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,736
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(28,809)
Employer's Total Pension Expense/(Income)	**$**	**39,204**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 20,127	$ 811
Changes of assumptions	$ 34,159	$ 44
Net difference between projected and actual earnings on investments	$ 21,584	$ 0
Changes in proportionate share	$ 23,335	$ 17,369
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 63,122
Total (prior to post-MD contributions)	$ 99,205	$ 81,346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,859

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (23,846)
2nd Fiscal Year	21,011
3rd Fiscal Year	11,949
4th Fiscal Year	7,217
5th Fiscal Year	1,529
Thereafter	0
Total	$ 17,859

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00104890%
Employer's proportionate share at MD		0.00103643%
Employer's proportionate share of system NPL/(A) at prior MD	$	196,466
Employer's proportionate share of system NPL/(A) at MD	**$**	**230,370**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	363,399
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	118,951
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	40,870
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(16,425)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,611)
Employer's Total Pension Expense/(Income)	**$**	**17,834**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,647	$ 550
Changes of assumptions	$ 23,161	$ 30
Net difference between projected and actual earnings on investments	$ 14,635	$ 0
Changes in proportionate share	$ 3,849	$ 57,101
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,986	$ 19,798
Total (prior to post-MD contributions)	$ 67,278	$ 77,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,201)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,449)
2nd Fiscal Year	7,086
3rd Fiscal Year	(3,391)
4th Fiscal Year	2,534
5th Fiscal Year	2,020
Thereafter	0
Total	$ (10,201)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	1,152
Employer's Total Pension Expense/(Income)	**$**	**1,152**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual 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	$	3,135	$	0
Total (prior to post-MD contributions)	$	3,135	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	3,135

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	907
2nd Fiscal Year		803
3rd Fiscal Year		803
4th Fiscal Year		522
5th Fiscal Year		100
Thereafter		0
Total	$	3,135

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00291832%
Employer's proportionate share at MD		0.00230863%
Employer's proportionate share of system NPL/(A) at prior MD	$	546,621
Employer's proportionate share of system NPL/(A) at MD	**$**	**513,145**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	809,465
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	264,962
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	91,038
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,430)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,828)
Employer's Total Pension Expense/(Income)	**$**	**71,780**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,399	$ 1,225
Changes of assumptions	$ 51,592	$ 66
Net difference between projected and actual earnings on investments	$ 32,599	$ 0
Changes in proportionate share	$ 40,721	$ 93,370
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,198	$ 24,271
Total (prior to post-MD contributions)	$ 185,509	$ 118,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 66,577

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	$ (9,297)
2nd Fiscal Year	47,113
3rd Fiscal Year	21,999
4th Fiscal Year	7,151
5th Fiscal Year	(388)
Thereafter	0
Total	$ 66,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00308268%
Employer's proportionate share at MD		0.00324695%
Employer's proportionate share of system NPL/(A) at prior MD	$	577,407
Employer's proportionate share of system NPL/(A) at MD	**$**	**721,707**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,138,464
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	372,653
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	128,040
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	26,692
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,688)
Employer's Total Pension Expense/(Income)	**$**	**144,044**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 42,754	$ 1,722
Changes of assumptions	$ 72,561	$ 93
Net difference between projected and actual earnings on investments	$ 45,849	$ 0
Changes in proportionate share	$ 66,661	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,299	$ 26,553
Total (prior to post-MD contributions)	$ 230,124	$ 28,368
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 201,756

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 21,823
2nd Fiscal Year	95,371
3rd Fiscal Year	51,284
4th Fiscal Year	27,618
5th Fiscal Year	5,659
Thereafter	0
Total	$ 201,756

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00363935%
Employer's proportionate share at MD		0.00228107%
Employer's proportionate share of system NPL/(A) at prior MD	$	681,675
Employer's proportionate share of system NPL/(A) at MD	**$**	**507,019**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	799,802
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	261,799
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	89,951
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(37,527)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,651)
Employer's Total Pension Expense/(Income)	**$**	**47,773**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,036	$ 1,210
Changes of assumptions	$ 50,976	$ 65
Net difference between projected and actual earnings on investments	$ 32,210	$ 0
Changes in proportionate share	$ 73,199	$ 182,476
Differences between employer contributions and employer's proportionate share of system contributions	$ 38,200	$ 36,706
Total (prior to post-MD contributions)	$ 224,621	$ 220,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,164

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,776)
2nd Fiscal Year	37,334
3rd Fiscal Year	6,918
4th Fiscal Year	(12,778)
5th Fiscal Year	(6,534)
Thereafter	0
Total	$ 4,164

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00544959%
Employer's proportionate share at MD		0.00554653%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,020,746
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,232,841**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,944,756
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	636,577
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	218,721
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	60,571
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,991)
Employer's Total Pension Expense/(Income)	**$**	**274,301**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 73,034	$ 2,942
Changes of assumptions	$ 123,950	$ 159
Net difference between projected and actual earnings on investments	$ 78,320	$ 0
Changes in proportionate share	$ 117,442	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 39,197	$ 32,273
Total (prior to post-MD contributions)	$ 431,943	$ 35,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 396,569

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	$ 59,194
2nd Fiscal Year	175,131
3rd Fiscal Year	97,535
4th Fiscal Year	53,948
5th Fiscal Year	10,761
Thereafter	0
Total	$ 396,569

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00144826%
Employer's proportionate share at MD		0.00113094%
Employer's proportionate share of system NPL/(A) at prior MD	$	271,269
Employer's proportionate share of system NPL/(A) at MD	**$**	**251,377**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	396,537
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	129,798
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	44,597
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,536)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,606)
Employer's Total Pension Expense/(Income)	**$**	**21,455**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,892	$ 600
Changes of assumptions	$ 25,274	$ 32
Net difference between projected and actual earnings on investments	$ 15,969	$ 0
Changes in proportionate share	$ 752	$ 52,000
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,284	$ 25,707
Total (prior to post-MD contributions)	$ 64,171	$ 78,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,168)

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	$ (19,429)
2nd Fiscal Year	9,836
3rd Fiscal Year	(1,269)
4th Fiscal Year	(2,506)
5th Fiscal Year	(801)
Thereafter	0
Total	$ (14,168)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02525405%
Employer's proportionate share at MD		0.02321488%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,730,257
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,160,028**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,139,734
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,664,378
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	915,451
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(86,708)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(113,186)
Employer's Total Pension Expense/(Income)	**$**	**715,557**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 305,684	$ 12,315
Changes of assumptions	$ 518,791	$ 665
Net difference between projected and actual earnings on investments	$ 327,806	$ 0
Changes in proportionate share	$ 184,750	$ 418,433
Differences between employer contributions and employer's proportionate share of system contributions	$ 49,404	$ 288,330
Total (prior to post-MD contributions)	$ 1,386,435	$ 719,743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 666,692

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	$ (142,307)
2nd Fiscal Year	476,980
3rd Fiscal Year	225,078
4th Fiscal Year	91,586
5th Fiscal Year	15,354
Thereafter	0
Total	$ 666,692

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00689505%
Employer's proportionate share at MD		0.00649371%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,291,490
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,443,373**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,276,862
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	745,285
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	256,072
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	73,884
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,497)
Employer's Total Pension Expense/(Income)	**$**	**304,459**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 85,506	$ 3,445
Changes of assumptions	$ 145,117	$ 186
Net difference between projected and actual earnings on investments	$ 91,695	$ 0
Changes in proportionate share	$ 205,934	$ 53,529
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,426	$ 92,514
Total (prior to post-MD contributions)	$ 533,678	$ 149,674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 384,004

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	$ 64,019
2nd Fiscal Year	198,739
3rd Fiscal Year	91,640
4th Fiscal Year	27,896
5th Fiscal Year	1,711
Thereafter	0
Total	$ 384,004

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00046631%
Employer's proportionate share at MD		0.00042426%
Employer's proportionate share of system NPL/(A) at prior MD	$	87,343
Employer's proportionate share of system NPL/(A) at MD	**$**	**94,301**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	148,756
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	48,692
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,730
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,740)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,200)
Employer's Total Pension Expense/(Income)	**$**	**7,790**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,586	$ 225
Changes of assumptions	$ 9,481	$ 12
Net difference between projected and actual earnings on investments	$ 5,991	$ 0
Changes in proportionate share	$ 27,979	$ 35,423
Differences between employer contributions and employer's proportionate share of system contributions	$ 849	$ 12,584
Total (prior to post-MD contributions)	$ 49,886	$ 48,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,642

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,039)
2nd Fiscal Year	6,679
3rd Fiscal Year	7,247
4th Fiscal Year	1,628
5th Fiscal Year	127
Thereafter	0
Total	$ 1,642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00456945%
Employer's proportionate share at MD		0.00463075%
Employer's proportionate share of system NPL/(A) at prior MD	$	855,889
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,029,288**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,623,660
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	531,472
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	182,608
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,998)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,100)
Employer's Total Pension Expense/(Income)	**$**	**152,510**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 60,976	$ 2,457
Changes of assumptions	$ 103,485	$ 133
Net difference between projected and actual earnings on investments	$ 65,389	$ 0
Changes in proportionate share	$ 29,164	$ 74,962
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,901	$ 46,470
Total (prior to post-MD contributions)	$ 265,915	$ 124,022
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 141,893

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	$ (15,127)
2nd Fiscal Year	90,835
3rd Fiscal Year	34,181
4th Fiscal Year	24,897
5th Fiscal Year	7,108
Thereafter	0
Total	$ 141,893

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03603994%
Employer's proportionate share at MD		0.03228845%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,750,528
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,176,832**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,321,161
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,705,754
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,273,256
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(16,168)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(141,381)
Employer's Total Pension Expense/(Income)	**$**	**1,115,707**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 425,161	$ 17,129
Changes of assumptions	$ 721,561	$ 924
Net difference between projected and actual earnings on investments	$ 455,930	$ 0
Changes in proportionate share	$ 202,624	$ 622,302
Differences between employer contributions and employer's proportionate share of system contributions	$ 102,690	$ 355,983
Total (prior to post-MD contributions)	$ 1,907,966	$ 996,338
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 911,628

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	$ (104,957)
2nd Fiscal Year	644,667
3rd Fiscal Year	250,129
4th Fiscal Year	104,717
5th Fiscal Year	17,071
Thereafter	0
Total	$ 911,628

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00740234%
Employer's proportionate share at MD		0.00634457%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,386,509
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,410,223**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,224,569
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	728,168
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	250,190
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(63,620)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(29,863)
Employer's Total Pension Expense/(Income)	**$**	**156,707**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 83,543	$ 3,366
Changes of assumptions	$ 141,784	$ 182
Net difference between projected and actual earnings on investments	$ 89,589	$ 0
Changes in proportionate share	$ 96,953	$ 234,956
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,004	$ 60,966
Total (prior to post-MD contributions)	$ 431,873	$ 299,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 132,403

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	$ (70,344)
2nd Fiscal Year	114,117
3rd Fiscal Year	64,482
4th Fiscal Year	23,738
5th Fiscal Year	409
Thereafter	0
Total	$ 132,403

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00075990%
Employer's proportionate share at MD		0.00075138%
Employer's proportionate share of system NPL/(A) at prior MD	$	142,334
Employer's proportionate share of system NPL/(A) at MD	**$**	**167,011**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	263,453
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	86,236
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,630
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,822)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,699)
Employer's Total Pension Expense/(Income)	**$**	**14,109**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,894	$ 399
Changes of assumptions	$ 16,791	$ 22
Net difference between projected and actual earnings on investments	$ 10,610	$ 0
Changes in proportionate share	$ 27,057	$ 43,419
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,789	$ 12,066
Total (prior to post-MD contributions)	$ 71,141	$ 55,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,235

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	$ (11,158)
2nd Fiscal Year	15,192
3rd Fiscal Year	6,774
4th Fiscal Year	3,071
5th Fiscal Year	1,358
Thereafter	0
Total	$ 15,235

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00071428%
Employer's proportionate share at MD		0.00045077%
Employer's proportionate share of system NPL/(A) at prior MD	$	133,790
Employer's proportionate share of system NPL/(A) at MD	**$**	**100,194**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	158,052
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	51,735
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	17,776
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,141)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	935
Employer's Total Pension Expense/(Income)	**$**	**7,570**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,936	$ 239
Changes of assumptions	$ 10,074	$ 13
Net difference between projected and actual earnings on investments	$ 6,365	$ 0
Changes in proportionate share	$ 4,260	$ 41,915
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,660	$ 3,640
Total (prior to post-MD contributions)	$ 39,295	$ 45,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,512)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,239)
2nd Fiscal Year	4,101
3rd Fiscal Year	598
4th Fiscal Year	(1,886)
5th Fiscal Year	(1,088)
Thereafter	0
Total	$ (6,512)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00492107%
Employer's proportionate share at MD		0.00477897%
Employer's proportionate share of system NPL/(A) at prior MD	$	921,750
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,062,233**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,675,630
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	548,484
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	188,453
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(40,859)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,877)
Employer's Total Pension Expense/(Income)	**$**	**141,717**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 62,927	$ 2,535
Changes of assumptions	$ 106,797	$ 137
Net difference between projected and actual earnings on investments	$ 67,482	$ 0
Changes in proportionate share	$ 1,157	$ 70,538
Differences between employer contributions and employer's proportionate share of system contributions	$ 50,671	$ 33,393
Total (prior to post-MD contributions)	$ 289,034	$ 106,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 182,431

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	$ (19,105)
2nd Fiscal Year	104,411
3rd Fiscal Year	54,923
4th Fiscal Year	34,906
5th Fiscal Year	7,296
Thereafter	0
Total	$ 182,431

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00248137%
Employer's proportionate share at MD		0.00271055%
Employer's proportionate share of system NPL/(A) at prior MD	$	464,778
Employer's proportionate share of system NPL/(A) at MD	**$**	**602,481**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	950,389
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	311,091
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	106,887
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	46,516
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(29,526)
Employer's Total Pension Expense/(Income)	**$**	**123,877**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 35,691	$ 1,438
Changes of assumptions	$ 60,574	$ 78
Net difference between projected and actual earnings on investments	$ 38,274	$ 0
Changes in proportionate share	$ 97,878	$ 22,540
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 56,047
Total (prior to post-MD contributions)	$ 232,417	$ 80,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 152,314

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,313
2nd Fiscal Year	68,961
3rd Fiscal Year	38,885
4th Fiscal Year	25,162
5th Fiscal Year	4,994
Thereafter	0
Total	$ 152,314

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02921184%
Employer's proportionate share at MD		0.02311010%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,471,578
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,136,738**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,102,996
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,652,352
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	911,319
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(314,589)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	71,077
Employer's Total Pension Expense/(Income)	**$**	**667,807**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 304,304	$ 12,260
Changes of assumptions	$ 516,449	$ 662
Net difference between projected and actual earnings on investments	$ 326,327	$ 0
Changes in proportionate share	$ 465,130	$ 1,159,596
Differences between employer contributions and employer's proportionate share of system contributions	$ 155,777	$ 168,314
Total (prior to post-MD contributions)	$ 1,767,987	$ 1,340,832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 427,155

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	$ (142,524)
2nd Fiscal Year	393,758
3rd Fiscal Year	156,276
4th Fiscal Year	35,315
5th Fiscal Year	(15,670)
Thereafter	0
Total	$ 427,155

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00054617%
Employer's proportionate share at MD		0.00107234%
Employer's proportionate share of system NPL/(A) at prior MD	$	102,301
Employer's proportionate share of system NPL/(A) at MD	**$**	**238,352**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	375,990
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	123,073
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	42,286
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	27,231
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,166)
Employer's Total Pension Expense/(Income)	**$**	**53,351**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,120	$ 569
Changes of assumptions	$ 23,964	$ 31
Net difference between projected and actual earnings on investments	$ 15,142	$ 0
Changes in proportionate share	$ 118,502	$ 40,535
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 48,164
Total (prior to post-MD contributions)	$ 171,728	$ 89,299
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 82,429

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	$ 16,210
2nd Fiscal Year	35,707
3rd Fiscal Year	13,828
4th Fiscal Year	12,006
5th Fiscal Year	4,679
Thereafter	0
Total	$ 82,429

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01932563%
Employer's proportionate share at MD		0.02081752%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,619,823
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,627,161**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,299,158
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,389,232
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	820,914
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	176,205
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(30,773)
Employer's Total Pension Expense/(Income)	**$**	**966,346**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 274,116	$ 11,044
Changes of assumptions	$ 465,216	$ 596
Net difference between projected and actual earnings on investments	$ 293,954	$ 0
Changes in proportionate share	$ 499,640	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 91,621	$ 284,038
Total (prior to post-MD contributions)	$ 1,624,547	$ 295,678
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,328,869

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 142,833
2nd Fiscal Year	610,948
3rd Fiscal Year	349,391
4th Fiscal Year	188,867
5th Fiscal Year	36,832
Thereafter	0
Total	$ 1,328,869

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02708296%
Employer's proportionate share at MD		0.02258820%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,072,824
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,020,734**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,920,004
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,592,454
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	890,738
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(251,860)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(120,743)
Employer's Total Pension Expense/(Income)	**$**	**518,135**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 297,432	$ 11,983
Changes of assumptions	$ 504,786	$ 647
Net difference between projected and actual earnings on investments	$ 318,957	$ 0
Changes in proportionate share	$ 62,656	$ 749,642
Differences between employer contributions and employer's proportionate share of system contributions	$ 116,056	$ 298,063
Total (prior to post-MD contributions)	$ 1,299,887	$ 1,060,335
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 239,552

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (288,241)
2nd Fiscal Year	345,596
3rd Fiscal Year	143,152
4th Fiscal Year	40,507
5th Fiscal Year	(1,461)
Thereafter	0
Total	$ 239,552

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.32381479%
Employer's proportionate share at MD	0.28820932%
Employer's proportionate share of system NPL/(A) at prior MD	$ 60,652,732
Employer's proportionate share of system NPL/(A) at MD	**$ 64,060,985**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 101,053,602
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 33,077,861
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 11,365,187
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (752,179)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,503,267)
Employer's Total Pension Expense/(Income)	**$ 9,109,741**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,795,021	$ 152,893
Changes of assumptions	$ 6,440,712	$ 8,251
Net difference between projected and actual earnings on investments	$ 4,069,664	$ 0
Changes in proportionate share	$ 2,258,756	$ 5,066,155
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,881	$ 2,943,204
Total (prior to post-MD contributions)	$ 16,585,034	$ 8,170,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,414,531

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,341,767)
2nd Fiscal Year	5,856,843
3rd Fiscal Year	2,756,868
4th Fiscal Year	1,067,334
5th Fiscal Year	75,253
Thereafter	0
Total	$ 8,414,531

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11065139%
Employer's proportionate share at MD		0.09465955%
Employer's proportionate share of system NPL/(A) at prior MD	$	20,725,765
Employer's proportionate share of system NPL/(A) at MD	**$**	**21,040,208**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	33,190,073
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,864,102
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,732,785
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	810,075
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(756,121)
Employer's Total Pension Expense/(Income)	**$**	**3,786,739**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,246,438	$ 50,216
Changes of assumptions	$ 2,115,389	$ 2,710
Net difference between projected and actual earnings on investments	$ 1,336,642	$ 0
Changes in proportionate share	$ 3,700,708	$ 2,081,813
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,822,605
Total (prior to post-MD contributions)	$ 8,399,177	$ 3,957,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,441,833

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 321,543
2nd Fiscal Year	2,516,572
3rd Fiscal Year	1,281,325
4th Fiscal Year	351,032
5th Fiscal Year	(28,639)
Thereafter	0
Total	$ 4,441,833

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01683685%
Employer's proportionate share at MD		0.01602130%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,153,658
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,561,093**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,617,480
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,838,769
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	631,781
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	166,099
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(121,115)
Employer's Total Pension Expense/(Income)	**$**	**676,765**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 210,962	$ 8,499
Changes of assumptions	$ 358,033	$ 459
Net difference between projected and actual earnings on investments	$ 226,229	$ 0
Changes in proportionate share	$ 463,441	$ 105,211
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 270,125
Total (prior to post-MD contributions)	$ 1,258,665	$ 384,294
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 874,371

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	$ 78,683
2nd Fiscal Year	454,633
3rd Fiscal Year	235,340
4th Fiscal Year	93,761
5th Fiscal Year	11,955
Thereafter	0
Total	$ 874,371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00908961%
Employer's proportionate share at MD		0.00884314%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,702,546
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,965,586**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,100,632
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,014,930
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	348,719
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	56,763
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(20,972)
Employer's Total Pension Expense/(Income)	**$**	**384,510**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 116,443	$ 4,691
Changes of assumptions	$ 197,621	$ 253
Net difference between projected and actual earnings on investments	$ 124,870	$ 0
Changes in proportionate share	$ 149,539	$ 31,797
Differences between employer contributions and employer's proportionate share of system contributions	$ 60,262	$ 76,278
Total (prior to post-MD contributions)	$ 648,735	$ 113,019
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 535,716

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	$ 50,848
2nd Fiscal Year	261,073
3rd Fiscal Year	140,749
4th Fiscal Year	69,476
5th Fiscal Year	13,569
Thereafter	0
Total	$ 535,716

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01263947%
Employer's proportionate share at MD		0.01052511%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,367,459
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,339,442**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,690,374
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,207,970
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	415,045
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	41,261
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(75,390)
Employer's Total Pension Expense/(Income)	**$**	**380,916**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 138,590	$ 5,583
Changes of assumptions	$ 235,208	$ 301
Net difference between projected and actual earnings on investments	$ 148,620	$ 0
Changes in proportionate share	$ 254,461	$ 272,766
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,860	$ 171,653
Total (prior to post-MD contributions)	$ 790,739	$ 450,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 340,436

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,004)
2nd Fiscal Year	228,445
3rd Fiscal Year	99,635
4th Fiscal Year	25,024
5th Fiscal Year	(3,664)
Thereafter	0
Total	$ 340,436

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00591544%
Employer's proportionate share at MD		0.00475630%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,108,002
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,057,194**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,667,681
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	545,882
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	187,559
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	56,819
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(61,445)
Employer's Total Pension Expense/(Income)	**$**	**182,933**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 62,629	$ 2,523
Changes of assumptions	$ 106,291	$ 136
Net difference between projected and actual earnings on investments	$ 67,161	$ 0
Changes in proportionate share	$ 256,589	$ 149,537
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 158,024
Total (prior to post-MD contributions)	$ 492,670	$ 310,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 182,450

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,711
2nd Fiscal Year	126,413
3rd Fiscal Year	55,845
4th Fiscal Year	(1,321)
5th Fiscal Year	(6,198)
Thereafter	0
Total	$ 182,450

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00247024%
Employer's proportionate share at MD		0.00222264%
Employer's proportionate share of system NPL/(A) at prior MD	$	462,693
Employer's proportionate share of system NPL/(A) at MD	**$**	**494,032**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	779,315
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	255,093
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	87,647
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,253
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,923)
Employer's Total Pension Expense/(Income)	**$**	**79,977**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,267	$ 1,179
Changes of assumptions	$ 49,670	$ 64
Net difference between projected and actual earnings on investments	$ 31,385	$ 0
Changes in proportionate share	$ 74,861	$ 71,962
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 30,435
Total (prior to post-MD contributions)	$ 185,183	$ 103,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 81,543

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,285)
2nd Fiscal Year	46,021
3rd Fiscal Year	25,442
4th Fiscal Year	12,682
5th Fiscal Year	682
Thereafter	0
Total	$ 81,543

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00997053%
Employer's proportionate share at MD		0.00891955%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,867,549
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,982,570**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,127,424
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,023,699
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	351,732
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(33,142)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(38,304)
Employer's Total Pension Expense/(Income)	**$**	**280,286**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 117,449	$ 4,732
Changes of assumptions	$ 199,328	$ 255
Net difference between projected and actual earnings on investments	$ 125,949	$ 0
Changes in proportionate share	$ 118,767	$ 250,897
Differences between employer contributions and employer's proportionate share of system contributions	$ 25,832	$ 85,741
Total (prior to post-MD contributions)	$ 587,325	$ 341,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 245,700

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	$ (51,825)
2nd Fiscal Year	164,460
3rd Fiscal Year	84,387
4th Fiscal Year	44,132
5th Fiscal Year	4,547
Thereafter	0
Total	$ 245,700

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00313403%
Employer's proportionate share at MD		0.00389069%
Employer's proportionate share of system NPL/(A) at prior MD	$	587,025
Employer's proportionate share of system NPL/(A) at MD	**$**	**864,793**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,364,176
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	446,536
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	153,425
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,126
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,181
Employer's Total Pension Expense/(Income)	**$**	**199,732**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 51,231	$ 2,064
Changes of assumptions	$ 86,947	$ 111
Net difference between projected and actual earnings on investments	$ 54,939	$ 0
Changes in proportionate share	$ 116,592	$ 76,990
Differences between employer contributions and employer's proportionate share of system contributions	$ 104,217	$ 32,354
Total (prior to post-MD contributions)	$ 413,926	$ 111,519
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 302,407

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	$ 35,743
2nd Fiscal Year	120,963
3rd Fiscal Year	72,517
4th Fiscal Year	57,139
5th Fiscal Year	16,044
Thereafter	0
Total	$ 302,407

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00507576%
Employer's proportionate share at MD		0.00488465%
Employer's proportionate share of system NPL/(A) at prior MD	$	950,725
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,085,723**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,712,684
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	560,613
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	192,620
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(450)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,871)
Employer's Total Pension Expense/(Income)	**$**	**173,299**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 64,319	$ 2,591
Changes of assumptions	$ 109,159	$ 140
Net difference between projected and actual earnings on investments	$ 68,974	$ 0
Changes in proportionate share	$ 68,854	$ 94,723
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,935	$ 55,295
Total (prior to post-MD contributions)	$ 327,241	$ 152,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 174,492

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	$ (2,448)
2nd Fiscal Year	109,319
3rd Fiscal Year	40,072
4th Fiscal Year	21,571
5th Fiscal Year	5,978
Thereafter	0
Total	$ 174,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.13257857%
Employer's proportionate share at MD	0.11846521%
Employer's proportionate share of system NPL/(A) at prior MD	$ 24,832,876
Employer's proportionate share of system NPL/(A) at MD	**$ 26,331,550**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 41,536,950
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 13,596,284
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,671,533
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (407,737)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (212,637)
Employer's Total Pension Expense/(Income)	**$ 4,051,159**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,559,901	$ 62,845
Changes of assumptions	$ 2,647,383	$ 3,392
Net difference between projected and actual earnings on investments	$ 1,672,790	$ 0
Changes in proportionate share	$ 1,289,428	$ 2,142,525
Differences between employer contributions and employer's proportionate share of system contributions	$ 382,228	$ 1,059,027
Total (prior to post-MD contributions)	$ 7,551,730	$ 3,267,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,283,941

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	$ (148,431)
2nd Fiscal Year	2,652,212
3rd Fiscal Year	1,208,117
4th Fiscal Year	513,073
5th Fiscal Year	58,969
Thereafter	0
Total	$ 4,283,941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01662609%
Employer's proportionate share at MD		0.02040931%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,114,181
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,536,427**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,156,029
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,342,382
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	804,817
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	160,957
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	88,713
Employer's Total Pension Expense/(Income)	**$**	**1,054,487**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 268,741	$ 10,827
Changes of assumptions	$ 456,094	$ 584
Net difference between projected and actual earnings on investments	$ 288,190	$ 0
Changes in proportionate share	$ 529,147	$ 121,718
Differences between employer contributions and employer's proportionate share of system contributions	$ 246,130	$ 28,429
Total (prior to post-MD contributions)	$ 1,788,302	$ 161,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,626,744

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	$ 223,636
2nd Fiscal Year	662,680
3rd Fiscal Year	404,748
4th Fiscal Year	270,754
5th Fiscal Year	64,926
Thereafter	0
Total	$ 1,626,744

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03574799%
Employer's proportionate share at MD		0.03094962%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,695,844
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,879,247**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,851,733
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,552,096
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,220,461
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	98,713
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(236,088)
Employer's Total Pension Expense/(Income)	**$**	**1,083,086**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 407,532	$ 16,419
Changes of assumptions	$ 691,642	$ 886
Net difference between projected and actual earnings on investments	$ 437,025	$ 0
Changes in proportionate share	$ 580,768	$ 622,742
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 509,351
Total (prior to post-MD contributions)	$ 2,116,967	$ 1,149,398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 967,569

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	$ (38,711)
2nd Fiscal Year	676,480
3rd Fiscal Year	264,705
4th Fiscal Year	66,497
5th Fiscal Year	(1,402)
Thereafter	0
Total	$ 967,569

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04202818%
Employer's proportionate share at MD		0.03435920%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,872,166
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,637,103**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,047,219
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,943,415
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,354,914
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(406,259)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(142,971)
Employer's Total Pension Expense/(Income)	**$**	**805,684**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 452,428	$ 18,227
Changes of assumptions	$ 767,837	$ 984
Net difference between projected and actual earnings on investments	$ 485,170	$ 0
Changes in proportionate share	$ 79,664	$ 1,285,163
Differences between employer contributions and employer's proportionate share of system contributions	$ 195,454	$ 417,161
Total (prior to post-MD contributions)	$ 1,980,553	$ 1,721,535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 259,018

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (438,787)
2nd Fiscal Year	491,665
3rd Fiscal Year	177,366
4th Fiscal Year	37,159
5th Fiscal Year	(8,387)
Thereafter	0
Total	$ 259,018

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00331727%
Employer's proportionate share at MD		0.00290728%
Employer's proportionate share of system NPL/(A) at prior MD	$	621,347
Employer's proportionate share of system NPL/(A) at MD	**$**	**646,208**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,019,367
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	333,669
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	114,645
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,438
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,263)
Employer's Total Pension Expense/(Income)	**$**	**110,820**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 38,282	$ 1,542
Changes of assumptions	$ 64,970	$ 83
Net difference between projected and actual earnings on investments	$ 41,052	$ 0
Changes in proportionate share	$ 138,064	$ 108,338
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,460	$ 21,432
Total (prior to post-MD contributions)	$ 286,828	$ 131,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 155,433

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,958
2nd Fiscal Year	77,894
3rd Fiscal Year	42,206
4th Fiscal Year	18,787
5th Fiscal Year	587
Thereafter	0
Total	$ 155,433

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00712137%
Employer's proportionate share at MD		0.00582734%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,333,881
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,295,257**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,043,215
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	668,805
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	229,794
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,820)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,140)
Employer's Total Pension Expense/(Income)	**$**	**195,834**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 76,732	$ 3,091
Changes of assumptions	$ 130,226	$ 167
Net difference between projected and actual earnings on investments	$ 82,285	$ 0
Changes in proportionate share	$ 95,118	$ 191,249
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,917	$ 72,936
Total (prior to post-MD contributions)	$ 413,278	$ 267,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 145,835

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	$ (30,323)
2nd Fiscal Year	110,365
3rd Fiscal Year	52,735
4th Fiscal Year	14,716
5th Fiscal Year	(1,658)
Thereafter	0
Total	$ 145,835

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07676053%
Employer's proportionate share at MD		0.06642118%
Employer's proportionate share of system NPL/(A) at prior MD	$	14,377,774
Employer's proportionate share of system NPL/(A) at MD	**$**	**14,763,597**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	23,288,974
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,623,177
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,619,239
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(248,211)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(318,500)
Employer's Total Pension Expense/(Income)	**$**	**2,052,528**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 874,607	$ 35,236
Changes of assumptions	$ 1,484,337	$ 1,902
Net difference between projected and actual earnings on investments	$ 937,901	$ 0
Changes in proportionate share	$ 818,547	$ 1,404,754
Differences between employer contributions and employer's proportionate share of system contributions	$ 146,385	$ 740,091
Total (prior to post-MD contributions)	$ 4,261,777	$ 2,181,983
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,079,794

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	$ (258,048)
2nd Fiscal Year	1,417,352
3rd Fiscal Year	674,546
4th Fiscal Year	237,928
5th Fiscal Year	8,017
Thereafter	0
Total	$ 2,079,794

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05060733%
Employer's proportionate share at MD		0.04417088%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,479,100
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,817,969**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,487,447
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,069,504
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,741,825
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(93,993)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	223,864
Employer's Total Pension Expense/(Income)	**$**	**1,871,696**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 581,624	$ 23,432
Changes of assumptions	$ 987,102	$ 1,265
Net difference between projected and actual earnings on investments	$ 623,716	$ 0
Changes in proportionate share	$ 915,828	$ 897,111
Differences between employer contributions and employer's proportionate share of system contributions	$ 175,837	$ 394,214
Total (prior to post-MD contributions)	$ 3,284,107	$ 1,316,022
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,968,085

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 110,798
2nd Fiscal Year	1,121,360
3rd Fiscal Year	554,033
4th Fiscal Year	175,871
5th Fiscal Year	6,022
Thereafter	0
Total	$ 1,968,085

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01028158%
Employer's proportionate share at MD		0.00970807%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,925,810
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,157,836**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,403,899
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,114,198
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	382,826
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,899
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(98,661)
Employer's Total Pension Expense/(Income)	**$**	**296,064**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 127,832	$ 5,150
Changes of assumptions	$ 216,950	$ 278
Net difference between projected and actual earnings on investments	$ 137,083	$ 0
Changes in proportionate share	$ 84,491	$ 161,581
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 194,026
Total (prior to post-MD contributions)	$ 566,356	$ 361,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 205,321

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	$ (64,536)
2nd Fiscal Year	173,229
3rd Fiscal Year	60,707
4th Fiscal Year	28,822
5th Fiscal Year	7,099
Thereafter	0
Total	$ 205,321

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06830531%
Employer's proportionate share at MD	0.07058829%
Employer's proportionate share of system NPL/(A) at prior MD	$ 12,794,053
Employer's proportionate share of system NPL/(A) at MD	**$ 15,689,831**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 24,750,070
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,101,437
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,783,564
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (5,152)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 185,913
Employer's Total Pension Expense/(Income)	**$ 2,964,325**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 929,477	$ 37,446
Changes of assumptions	$ 1,577,461	$ 2,021
Net difference between projected and actual earnings on investments	$ 996,743	$ 0
Changes in proportionate share	$ 330,025	$ 323,947
Differences between employer contributions and employer's proportionate share of system contributions	$ 532,278	$ 531,245
Total (prior to post-MD contributions)	$ 4,365,984	$ 894,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,471,325

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 223,433
2nd Fiscal Year	1,746,038
3rd Fiscal Year	865,027
4th Fiscal Year	522,308
5th Fiscal Year	114,519
Thereafter	0
Total	$ 3,471,325

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00032995%
Employer's proportionate share at MD		0.00043867%
Employer's proportionate share of system NPL/(A) at prior MD	$	61,802
Employer's proportionate share of system NPL/(A) at MD	**$**	**97,504**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	153,809
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	50,346
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	17,298
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,661
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,398
Employer's Total Pension Expense/(Income)	**$**	**30,357**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,776	$ 233
Changes of assumptions	$ 9,803	$ 13
Net difference between projected and actual earnings on investments	$ 6,194	$ 0
Changes in proportionate share	$ 17,892	$ 9,669
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,357	$ 5,497
Total (prior to post-MD contributions)	$ 50,022	$ 15,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 34,610

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	$ 5,865
2nd Fiscal Year	12,823
3rd Fiscal Year	7,492
4th Fiscal Year	6,558
5th Fiscal Year	1,873
Thereafter	0
Total	$ 34,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00384920%
Employer's proportionate share at MD		0.00445696%
Employer's proportionate share of system NPL/(A) at prior MD	$	720,982
Employer's proportionate share of system NPL/(A) at MD	**$**	**990,659**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,562,725
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	511,526
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	175,755
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	16,143
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(33,294)
Employer's Total Pension Expense/(Income)	**$**	**158,604**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 58,687	$ 2,364
Changes of assumptions	$ 99,601	$ 128
Net difference between projected and actual earnings on investments	$ 62,935	$ 0
Changes in proportionate share	$ 89,482	$ 83,788
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,982	$ 82,107
Total (prior to post-MD contributions)	$ 334,687	$ 168,387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 166,300

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	$ (26,677)
2nd Fiscal Year	86,795
3rd Fiscal Year	53,436
4th Fiscal Year	42,120
5th Fiscal Year	10,626
Thereafter	0
Total	$ 166,300

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00097489%
Employer's proportionate share at MD		0.00079963%
Employer's proportionate share of system NPL/(A) at prior MD	$	182,604
Employer's proportionate share of system NPL/(A) at MD	**$**	**177,736**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	280,371
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	91,774
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	31,532
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,523
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,199)
Employer's Total Pension Expense/(Income)	**$**	**28,856**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,529	$ 424
Changes of assumptions	$ 17,870	$ 23
Net difference between projected and actual earnings on investments	$ 11,291	$ 0
Changes in proportionate share	$ 23,182	$ 23,604
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,035	$ 18,264
Total (prior to post-MD contributions)	$ 66,907	$ 42,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,592

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,403)
2nd Fiscal Year	17,429
3rd Fiscal Year	8,049
4th Fiscal Year	1,717
5th Fiscal Year	(200)
Thereafter	0
Total	$ 24,592

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00153139%
Employer's proportionate share at MD		0.00089728%
Employer's proportionate share of system NPL/(A) at prior MD	$	286,840
Employer's proportionate share of system NPL/(A) at MD	**$**	**199,441**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	314,609
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	102,981
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	35,383
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,802)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,000)
Employer's Total Pension Expense/(Income)	**$**	**19,581**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,815	$ 476
Changes of assumptions	$ 20,052	$ 26
Net difference between projected and actual earnings on investments	$ 12,670	$ 0
Changes in proportionate share	$ 12,869	$ 83,428
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,723	$ 21,657
Total (prior to post-MD contributions)	$ 71,129	$ 105,587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,458)

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	$ (17,814)
2nd Fiscal Year	2,953
3rd Fiscal Year	(6,017)
4th Fiscal Year	(10,057)
5th Fiscal Year	(3,523)
Thereafter	0
Total	$ (34,458)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08130068%
Employer's proportionate share at MD	0.09556238%
Employer's proportionate share of system NPL/(A) at prior MD	$ 15,228,175
Employer's proportionate share of system NPL/(A) at MD	**$ 21,240,882**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 33,506,629
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,967,720
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,768,387
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 208,793
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 357,093
Employer's Total Pension Expense/(Income)	**$ 4,334,273**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,258,326	$ 50,695
Changes of assumptions	$ 2,135,565	$ 2,736
Net difference between projected and actual earnings on investments	$ 1,349,390	$ 0
Changes in proportionate share	$ 2,439,332	$ 601,791
Differences between employer contributions and employer's proportionate share of system contributions	$ 431,850	$ 819,206
Total (prior to post-MD contributions)	$ 7,614,463	$ 1,474,428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,140,035

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 550,034
2nd Fiscal Year	2,745,898
3rd Fiscal Year	1,541,174
4th Fiscal Year	1,035,381
5th Fiscal Year	267,548
Thereafter	0
Total	$ 6,140,035

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04469201%
Employer's proportionate share at MD		0.03111817%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,371,120
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,916,711**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,910,831
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,571,441
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,227,107
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(259,724)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(151,698)
Employer's Total Pension Expense/(Income)	**$**	**815,685**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 409,751	$ 16,508
Changes of assumptions	$ 695,408	$ 891
Net difference between projected and actual earnings on investments	$ 439,405	$ 0
Changes in proportionate share	$ 619,113	$ 1,793,113
Differences between employer contributions and employer's proportionate share of system contributions	$ 86,802	$ 416,131
Total (prior to post-MD contributions)	$ 2,250,479	$ 2,226,643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 23,836

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	$ (272,975)
2nd Fiscal Year	462,905
3rd Fiscal Year	59,726
4th Fiscal Year	(152,087)
5th Fiscal Year	(73,733)
Thereafter	0
Total	$ 23,836

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00071625%
Employer's proportionate share at MD		0.00062171%
Employer's proportionate share of system NPL/(A) at prior MD	$	134,159
Employer's proportionate share of system NPL/(A) at MD	**$**	**138,189**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	217,988
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	71,354
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,516
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,791
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,296
Employer's Total Pension Expense/(Income)	**$**	**31,603**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,186	$ 330
Changes of assumptions	$ 13,894	$ 18
Net difference between projected and actual earnings on investments	$ 8,779	$ 0
Changes in proportionate share	$ 22,704	$ 12,555
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,926	$ 3,239
Total (prior to post-MD contributions)	$ 59,489	$ 16,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 43,347

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,704
2nd Fiscal Year	20,709
3rd Fiscal Year	10,288
4th Fiscal Year	3,480
5th Fiscal Year	167
Thereafter	0
Total	$ 43,347

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00017753%
Employer's proportionate share at MD		0.00015725%
Employer's proportionate share of system NPL/(A) at prior MD	$	33,253
Employer's proportionate share of system NPL/(A) at MD	**$**	**34,952**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	55,136
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	18,048
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,201
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	191
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	109
Employer's Total Pension Expense/(Income)	**$**	**6,501**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,071	$ 83
Changes of assumptions	$ 3,514	$ 5
Net difference between projected and actual earnings on investments	$ 2,220	$ 0
Changes in proportionate share	$ 17,438	$ 12,011
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,333	$ 1,062
Total (prior to post-MD contributions)	$ 27,576	$ 13,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,415

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	$ (874)
2nd Fiscal Year	6,471
3rd Fiscal Year	6,642
4th Fiscal Year	2,197
5th Fiscal Year	(21)
Thereafter	0
Total	$ 14,415

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00185558%
Employer's proportionate share at MD		0.00266976%
Employer's proportionate share of system NPL/(A) at prior MD	$	347,563
Employer's proportionate share of system NPL/(A) at MD	**$**	**593,414**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	936,087
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	306,409
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	105,279
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,142
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,361)
Employer's Total Pension Expense/(Income)	**$**	**124,060**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 35,154	$ 1,416
Changes of assumptions	$ 59,662	$ 76
Net difference between projected and actual earnings on investments	$ 37,698	$ 0
Changes in proportionate share	$ 144,446	$ 36,573
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,704	$ 21,722
Total (prior to post-MD contributions)	$ 292,664	$ 59,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 232,877

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	$ 37,360
2nd Fiscal Year	92,721
3rd Fiscal Year	51,657
4th Fiscal Year	40,083
5th Fiscal Year	11,056
Thereafter	0
Total	$ 232,877

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00110341%
Employer's proportionate share at MD		0.00098334%
Employer's proportionate share of system NPL/(A) at prior MD	$	206,676
Employer's proportionate share of system NPL/(A) at MD	**$**	**218,569**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	344,784
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	112,858
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	38,777
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,158
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,486)
Employer's Total Pension Expense/(Income)	**$**	**39,449**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,948	$ 522
Changes of assumptions	$ 21,975	$ 28
Net difference between projected and actual earnings on investments	$ 13,885	$ 0
Changes in proportionate share	$ 74,174	$ 34,398
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,231	$ 14,524
Total (prior to post-MD contributions)	$ 126,213	$ 49,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 76,741

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	$ 7,212
2nd Fiscal Year	39,209
3rd Fiscal Year	23,940
4th Fiscal Year	6,093
5th Fiscal Year	287
Thereafter	0
Total	$ 76,741

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00914765%
Employer's proportionate share at MD		0.00851228%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,713,418
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,892,045**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,984,624
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	976,957
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	335,671
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	77,209
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(17,567)
Employer's Total Pension Expense/(Income)	**$**	**395,313**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 112,086	$ 4,516
Changes of assumptions	$ 190,227	$ 244
Net difference between projected and actual earnings on investments	$ 120,198	$ 0
Changes in proportionate share	$ 392,709	$ 94,681
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,541	$ 68,632
Total (prior to post-MD contributions)	$ 825,761	$ 168,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 657,688

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	$ 99,956
2nd Fiscal Year	297,400
3rd Fiscal Year	179,686
4th Fiscal Year	74,415
5th Fiscal Year	6,232
Thereafter	0
Total	$ 657,688

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	2,019
Employer's Total Pension Expense/(Income)	**$**	**2,019**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual 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	$	8,302	$	0
Total (prior to post-MD contributions)	$	8,302	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	8,302

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	$ 2,019
2nd Fiscal Year	2,019
3rd Fiscal Year	2,019
4th Fiscal Year	1,766
5th Fiscal Year	479
Thereafter	0
Total	$ 8,302

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2401: South Clackamas Transportation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	2,529
Employer's Total Pension Expense/(Income)	**$**	**2,529**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual 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	$ 10,876	$ 0
Total (prior to post-MD contributions)	$ 10,876	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,876

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,529
2nd Fiscal Year	2,529
3rd Fiscal Year	2,529
4th Fiscal Year	2,529
5th Fiscal Year	760
Thereafter	0
Total	$ 10,876

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2402: Kernville Gleneden Beach Lincoln Beach Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	4,347
Employer's Total Pension Expense/(Income)	**$**	**4,347**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual 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	$ 18,693	$ 0
Total (prior to post-MD contributions)	$ 18,693	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,693

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	$ 4,347
2nd Fiscal Year	4,347
3rd Fiscal Year	4,347
4th Fiscal Year	4,347
5th Fiscal Year	1,305
Thereafter	0
Total	$ 18,693

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00175930%
Employer's proportionate share at MD		0.00152930%
Employer's proportionate share of system NPL/(A) at prior MD	$	329,529
Employer's proportionate share of system NPL/(A) at MD	**$**	**339,921**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	536,212
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	175,518
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	60,306
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,850
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,421)
Employer's Total Pension Expense/(Income)	**$**	**73,735**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 20,137	$ 811
Changes of assumptions	$ 34,176	$ 44
Net difference between projected and actual earnings on investments	$ 21,595	$ 0
Changes in proportionate share	$ 50,881	$ 34,713
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,275	$ 50,000
Total (prior to post-MD contributions)	$ 140,064	$ 85,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 54,496

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	$ (2,819)
2nd Fiscal Year	30,179
3rd Fiscal Year	17,613
4th Fiscal Year	8,575
5th Fiscal Year	947
Thereafter	0
Total	$ 54,496

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2404: North Gilliam County Health District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	3,622
Employer's Total Pension Expense/(Income)	**$**	**3,622**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual 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	$	15,577	$	0
Total (prior to post-MD contributions)	$	15,577	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	15,577

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	$ 3,622
2nd Fiscal Year	3,622
3rd Fiscal Year	3,622
4th Fiscal Year	3,622
5th Fiscal Year	1,089
Thereafter	0
Total	$ 15,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2405: Mcminnville Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	53,768
Employer's Total Pension Expense/(Income)	**$**	**53,768**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual 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	$ 231,202	$ 0
Total (prior to post-MD contributions)	$ 231,202	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 231,202

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 53,768
2nd Fiscal Year	53,768
3rd Fiscal Year	53,768
4th Fiscal Year	53,768
5th Fiscal Year	16,130
Thereafter	0
Total	$ 231,202

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2408: Pleasant Hill Goshen Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00451782%
Employer's proportionate share at MD		0.00328067%
Employer's proportionate share of system NPL/(A) at prior MD	$	846,219
Employer's proportionate share of system NPL/(A) at MD	**$**	**729,202**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,150,287
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	376,523
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	129,369
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,805
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,629)
Employer's Total Pension Expense/(Income)	**$**	**125,545**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,199	$ 1,740
Changes of assumptions	$ 73,314	$ 94
Net difference between projected and actual earnings on investments	$ 46,325	$ 0
Changes in proportionate share	$ 97,395	$ 162,891
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,006	$ 60,181
Total (prior to post-MD contributions)	$ 272,239	$ 224,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 47,333

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,479)
2nd Fiscal Year	65,789
3rd Fiscal Year	14,826
4th Fiscal Year	(16,938)
5th Fiscal Year	(7,866)
Thereafter	0
Total	$ 47,333

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00103127%
Employer's proportionate share at MD		0.00103588%
Employer's proportionate share of system NPL/(A) at prior MD	$	193,164
Employer's proportionate share of system NPL/(A) at MD	**$**	**230,248**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	363,206
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	118,888
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	40,849
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(18,355)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,457)
Employer's Total Pension Expense/(Income)	**$**	**8,037**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,640	$ 550
Changes of assumptions	$ 23,149	$ 30
Net difference between projected and actual earnings on investments	$ 14,627	$ 0
Changes in proportionate share	$ 11,504	$ 20,394
Differences between employer contributions and employer's proportionate share of system contributions	$ 379	$ 37,207
Total (prior to post-MD contributions)	$ 63,299	$ 58,181
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,118

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,756)
2nd Fiscal Year	15,324
3rd Fiscal Year	7,224
4th Fiscal Year	2,764
5th Fiscal Year	563
Thereafter	0
Total	$ 5,118

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00755622%
Employer's proportionate share at MD		0.00745295%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,415,332
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,656,585**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,613,196
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	855,377
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	293,898
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(48,292)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,566)
Employer's Total Pension Expense/(Income)	**$**	**230,040**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 98,137	$ 3,954
Changes of assumptions	$ 166,554	$ 213
Net difference between projected and actual earnings on investments	$ 105,239	$ 0
Changes in proportionate share	$ 140,313	$ 234,510
Differences between employer contributions and employer's proportionate share of system contributions	$ 51,441	$ 80,771
Total (prior to post-MD contributions)	$ 561,684	$ 319,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 242,236

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	$ (56,205)
2nd Fiscal Year	163,644
3rd Fiscal Year	83,564
4th Fiscal Year	40,151
5th Fiscal Year	11,082
Thereafter	0
Total	$ 242,236

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03280968%
Employer's proportionate share at MD		0.03168845%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,145,478
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,043,469**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,110,786
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,636,892
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,249,596
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	355,698
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(51,040)
Employer's Total Pension Expense/(Income)	**$**	**1,554,254**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 417,260	$ 16,810
Changes of assumptions	$ 708,153	$ 907
Net difference between projected and actual earnings on investments	$ 447,457	$ 0
Changes in proportionate share	$ 895,002	$ 154,127
Differences between employer contributions and employer's proportionate share of system contributions	$ 76,029	$ 214,068
Total (prior to post-MD contributions)	$ 2,543,901	$ 385,912
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,157,989

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 380,290
2nd Fiscal Year	1,027,121
3rd Fiscal Year	500,220
4th Fiscal Year	214,120
5th Fiscal Year	36,237
Thereafter	0
Total	$ 2,157,989

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00133308%
Employer's proportionate share at MD		0.00117490%
Employer's proportionate share of system NPL/(A) at prior MD	$	249,695
Employer's proportionate share of system NPL/(A) at MD	**$**	**261,148**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	411,950
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	134,844
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	46,331
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	23,605
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,747)
Employer's Total Pension Expense/(Income)	**$**	**65,189**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,471	$ 623
Changes of assumptions	$ 26,256	$ 34
Net difference between projected and actual earnings on investments	$ 16,590	$ 0
Changes in proportionate share	$ 39,710	$ 52,233
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,648	$ 16,535
Total (prior to post-MD contributions)	$ 105,675	$ 69,425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,250

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	$ 6,725
2nd Fiscal Year	18,237
3rd Fiscal Year	5,382
4th Fiscal Year	5,308
5th Fiscal Year	598
Thereafter	0
Total	$ 36,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00614833%
Employer's proportionate share at MD		0.00536739%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,151,624
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,193,023**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,881,945
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	616,017
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	211,657
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,091)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(17,310)
Employer's Total Pension Expense/(Income)	**$**	**183,256**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 70,676	$ 2,847
Changes of assumptions	$ 119,947	$ 154
Net difference between projected and actual earnings on investments	$ 75,790	$ 0
Changes in proportionate share	$ 134,272	$ 114,294
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,901	$ 54,103
Total (prior to post-MD contributions)	$ 408,586	$ 171,398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 237,188

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	$ 14,434
2nd Fiscal Year	149,313
3rd Fiscal Year	60,709
4th Fiscal Year	12,153
5th Fiscal Year	578
Thereafter	0
Total	$ 237,188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.46366001%
Employer's proportionate share at MD	0.50338557%
Employer's proportionate share of system NPL/(A) at prior MD	$ 86,846,701
Employer's proportionate share of system NPL/(A) at MD	**$ 111,888,732**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 176,499,931
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 57,773,696
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 19,850,403
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (4,240,835)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 3,545,749
Employer's Total Pension Expense/(Income)	**$ 19,155,317**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,628,372	$ 267,042
Changes of assumptions	$ 11,249,329	$ 14,412
Net difference between projected and actual earnings on investments	$ 7,108,063	$ 0
Changes in proportionate share	$ 5,124,850	$ 7,064,849
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,844,024	$ 5,993,358
Total (prior to post-MD contributions)	$ 31,954,638	$ 13,339,661
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,614,977

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	$ (1,606,505)
2nd Fiscal Year	10,234,239
3rd Fiscal Year	5,209,741
4th Fiscal Year	3,787,831
5th Fiscal Year	989,673
Thereafter	0
Total	$ 18,614,977

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01621560%
Employer's proportionate share at MD		0.01243511%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,037,293
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,763,982**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,360,069
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,427,181
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	490,364
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(280,517)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(80,126)
Employer's Total Pension Expense/(Income)	**$**	**129,721**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 163,740	$ 6,597
Changes of assumptions	$ 277,892	$ 356
Net difference between projected and actual earnings on investments	$ 175,590	$ 0
Changes in proportionate share	$ 154,949	$ 862,748
Differences between employer contributions and employer's proportionate share of system contributions	$ 78,086	$ 171,688
Total (prior to post-MD contributions)	$ 850,257	$ 1,041,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (191,132)

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	$ (303,872)
2nd Fiscal Year	86,289
3rd Fiscal Year	37,520
4th Fiscal Year	498
5th Fiscal Year	(11,567)
Thereafter	0
Total	$ (191,132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.14118634%
Employer's proportionate share at MD	0.10952601%
Employer's proportionate share of system NPL/(A) at prior MD	$ 26,445,170
Employer's proportionate share of system NPL/(A) at MD	**$ 24,344,612**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 38,402,637
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,570,329
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,319,026
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 305,655
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (704,772)
Employer's Total Pension Expense/(Income)	**$ 3,919,909**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,442,193	$ 58,103
Changes of assumptions	$ 2,447,615	$ 3,136
Net difference between projected and actual earnings on investments	$ 1,546,564	$ 0
Changes in proportionate share	$ 3,453,418	$ 4,105,930
Differences between employer contributions and employer's proportionate share of system contributions	$ 99,318	$ 1,518,289
Total (prior to post-MD contributions)	$ 8,989,108	$ 5,685,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,303,650

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	$ (62,599)
2nd Fiscal Year	2,426,321
3rd Fiscal Year	1,016,017
4th Fiscal Year	52,110
5th Fiscal Year	(128,198)
Thereafter	0
Total	$ 3,303,650

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01984652%
Employer's proportionate share at MD		0.02304119%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,717,389
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,121,421**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,078,834
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,644,444
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	908,602
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,064
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	48,519
Employer's Total Pension Expense/(Income)	**$**	**966,185**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 303,397	$ 12,223
Changes of assumptions	$ 514,909	$ 660
Net difference between projected and actual earnings on investments	$ 325,353	$ 0
Changes in proportionate share	$ 423,780	$ 295,267
Differences between employer contributions and employer's proportionate share of system contributions	$ 265,812	$ 140,207
Total (prior to post-MD contributions)	$ 1,833,251	$ 448,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,384,894

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 74,850
2nd Fiscal Year	628,125
3rd Fiscal Year	365,058
4th Fiscal Year	252,488
5th Fiscal Year	64,375
Thereafter	0
Total	$ 1,384,894

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.18840928%
Employer's proportionate share at MD	0.18813025%
Employer's proportionate share of system NPL/(A) at prior MD	$ 35,290,351
Employer's proportionate share of system NPL/(A) at MD	**$ 41,816,167**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 65,963,305
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 21,591,759
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 7,418,689
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,363,987
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (658,951)
Employer's Total Pension Expense/(Income)	**$ 8,123,725**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,477,221	$ 99,802
Changes of assumptions	$ 4,204,211	$ 5,386
Net difference between projected and actual earnings on investments	$ 2,656,496	$ 0
Changes in proportionate share	$ 3,117,983	$ 35,997
Differences between employer contributions and employer's proportionate share of system contributions	$ 674,170	$ 1,786,745
Total (prior to post-MD contributions)	$ 13,130,081	$ 1,927,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,202,151

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	$ 1,113,204
2nd Fiscal Year	5,528,737
3rd Fiscal Year	2,850,594
4th Fiscal Year	1,409,397
5th Fiscal Year	300,220
Thereafter	0
Total	$ 11,202,151

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02176710%
Employer's proportionate share at MD		0.01879795%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,077,127
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,178,266**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,591,045
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,157,446
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	741,274
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(130,245)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(98,370)
Employer's Total Pension Expense/(Income)	**$**	**512,659**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 247,524	$ 9,972
Changes of assumptions	$ 420,084	$ 538
Net difference between projected and actual earnings on investments	$ 265,437	$ 0
Changes in proportionate share	$ 113,433	$ 556,823
Differences between employer contributions and employer's proportionate share of system contributions	$ 40,172	$ 207,784
Total (prior to post-MD contributions)	$ 1,086,650	$ 775,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 311,533

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	$ (203,978)
2nd Fiscal Year	316,810
3rd Fiscal Year	145,405
4th Fiscal Year	51,499
5th Fiscal Year	1,796
Thereafter	0
Total	$ 311,533

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.14986117%
Employer's proportionate share at MD	0.15460184%
Employer's proportionate share of system NPL/(A) at prior MD	$ 28,070,025
Employer's proportionate share of system NPL/(A) at MD	**$ 34,363,726**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 54,207,382
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 17,743,695
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,096,537
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 855,535
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (303,860)
Employer's Total Pension Expense/(Income)	**$ 6,648,212**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,035,733	$ 82,015
Changes of assumptions	$ 3,454,940	$ 4,426
Net difference between projected and actual earnings on investments	$ 2,183,058	$ 0
Changes in proportionate share	$ 3,874,465	$ 709,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 916,353	$ 1,167,471
Total (prior to post-MD contributions)	$ 12,464,549	$ 1,963,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,500,926

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	$ 996,467
2nd Fiscal Year	4,953,917
3rd Fiscal Year	2,870,349
4th Fiscal Year	1,403,074
5th Fiscal Year	277,118
Thereafter	0
Total	$ 10,500,926

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03555933%
Employer's proportionate share at MD	0.03212148%

Employer's proportionate share of system NPL/(A) at prior MD	$ 6,660,506
Employer's proportionate share of system NPL/(A) at MD	**$ 7,139,719**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,262,617
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,686,591

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,266,672
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (236,419)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 290,826
Employer's Total Pension Expense/(Income)	**$ 1,321,079**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 422,962	$ 17,040
Changes of assumptions	$ 717,830	$ 920
Net difference between projected and actual earnings on investments	$ 453,572	$ 0
Changes in proportionate share	$ 710,054	$ 567,282
Differences between employer contributions and employer's proportionate share of system contributions	$ 216,586	$ 354,787
Total (prior to post-MD contributions)	$ 2,521,004	$ 940,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,580,975

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 110,145
2nd Fiscal Year	868,712
3rd Fiscal Year	426,092
4th Fiscal Year	156,999
5th Fiscal Year	19,027
Thereafter	0
Total	$ 1,580,975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01370896%
Employer's proportionate share at MD		0.01369519%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,567,782
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,044,063**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,801,886
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,571,801
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	540,053
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(54,220)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	77,953
Employer's Total Pension Expense/(Income)	**$**	**563,786**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 180,333	$ 7,265
Changes of assumptions	$ 306,051	$ 392
Net difference between projected and actual earnings on investments	$ 193,383	$ 0
Changes in proportionate share	$ 102,251	$ 177,299
Differences between employer contributions and employer's proportionate share of system contributions	$ 21,845	$ 170,797
Total (prior to post-MD contributions)	$ 803,863	$ 355,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 448,110

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	$ (27,776)
2nd Fiscal Year	278,852
3rd Fiscal Year	109,923
4th Fiscal Year	68,561
5th Fiscal Year	18,550
Thereafter	0
Total	$ 448,110

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06219119%
Employer's proportionate share at MD	0.05809190%
Employer's proportionate share of system NPL/(A) at prior MD	$ 11,648,837
Employer's proportionate share of system NPL/(A) at MD	**$ 12,912,228**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 20,368,515
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,667,223
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,290,784
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 242,839
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (340,597)
Employer's Total Pension Expense/(Income)	**$ 2,193,026**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 764,930	$ 30,817
Changes of assumptions	$ 1,298,200	$ 1,663
Net difference between projected and actual earnings on investments	$ 820,288	$ 0
Changes in proportionate share	$ 1,345,519	$ 595,162
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,461	$ 884,538
Total (prior to post-MD contributions)	$ 4,235,398	$ 1,512,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,723,218

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	$ 103,438
2nd Fiscal Year	1,562,868
3rd Fiscal Year	775,123
4th Fiscal Year	257,672
5th Fiscal Year	24,116
Thereafter	0
Total	$ 2,723,218

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00415526%
Employer's proportionate share at MD		0.00464813%
Employer's proportionate share of system NPL/(A) at prior MD	$	778,309
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,033,151**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,629,754
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	533,467
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	183,293
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	102,721
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(39,103)
Employer's Total Pension Expense/(Income)	**$**	**246,911**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,205	$ 2,466
Changes of assumptions	$ 103,873	$ 133
Net difference between projected and actual earnings on investments	$ 65,634	$ 0
Changes in proportionate share	$ 283,149	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 126,105
Total (prior to post-MD contributions)	$ 513,861	$ 128,704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 385,157

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	$ 60,308
2nd Fiscal Year	163,427
3rd Fiscal Year	104,419
4th Fiscal Year	50,087
5th Fiscal Year	6,916
Thereafter	0
Total	$ 385,157

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00408994%
Employer's proportionate share at MD		0.00285842%
Employer's proportionate share of system NPL/(A) at prior MD	$	766,074
Employer's proportionate share of system NPL/(A) at MD	**$**	**635,348**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,002,236
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	328,062
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	112,718
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,218)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(79,480)
Employer's Total Pension Expense/(Income)	**$**	**22,020**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 37,638	$ 1,516
Changes of assumptions	$ 63,878	$ 82
Net difference between projected and actual earnings on investments	$ 40,362	$ 0
Changes in proportionate share	$ 131,131	$ 182,104
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 194,042
Total (prior to post-MD contributions)	$ 273,009	$ 377,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (104,735)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (66,361)
2nd Fiscal Year	10,527
3rd Fiscal Year	(11,942)
4th Fiscal Year	(25,696)
5th Fiscal Year	(11,263)
Thereafter	0
Total	$ (104,735)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03702462%
Employer's proportionate share at MD		0.03343511%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,934,965
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,431,703**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,723,210
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,837,357
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,318,473
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(42,607)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(92,569)
Employer's Total Pension Expense/(Income)	**$**	**1,183,297**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 440,260	$ 17,737
Changes of assumptions	$ 747,186	$ 957
Net difference between projected and actual earnings on investments	$ 472,121	$ 0
Changes in proportionate share	$ 77,813	$ 600,036
Differences between employer contributions and employer's proportionate share of system contributions	$ 140,805	$ 304,309
Total (prior to post-MD contributions)	$ 1,878,185	$ 923,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 955,146

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	$ (153,612)
2nd Fiscal Year	657,094
3rd Fiscal Year	297,743
4th Fiscal Year	132,947
5th Fiscal Year	20,973
Thereafter	0
Total	$ 955,146

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01297611%
Employer's proportionate share at MD		0.01301213%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,430,514
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,892,238**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,562,388
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,493,406
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	513,118
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(45,739)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,622)
Employer's Total Pension Expense/(Income)	**$**	**450,757**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 171,338	$ 6,903
Changes of assumptions	$ 290,787	$ 373
Net difference between projected and actual earnings on investments	$ 183,738	$ 0
Changes in proportionate share	$ 87,821	$ 221,072
Differences between employer contributions and employer's proportionate share of system contributions	$ 88,170	$ 118,090
Total (prior to post-MD contributions)	$ 821,854	$ 346,438
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 475,416

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (44,292)
2nd Fiscal Year	283,929
3rd Fiscal Year	134,842
4th Fiscal Year	79,989
5th Fiscal Year	20,948
Thereafter	0
Total	$ 475,416

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	118
Employer's Total Pension Expense/(Income)	**$**	**118**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual 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	$	415	$	0
Total (prior to post-MD contributions)	$	415	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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	$ 102
2nd Fiscal Year	95
3rd Fiscal Year	95
4th Fiscal Year	95
5th Fiscal Year	28
Thereafter	0
Total	$ 415

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00261955%
Employer's proportionate share at MD		0.00250192%
Employer's proportionate share of system NPL/(A) at prior MD	$	490,660
Employer's proportionate share of system NPL/(A) at MD	**$**	**556,108**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	877,238
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	287,146
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	98,660
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(28,812)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,289)
Employer's Total Pension Expense/(Income)	**$**	**55,559**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,944	$ 1,327
Changes of assumptions	$ 55,911	$ 72
Net difference between projected and actual earnings on investments	$ 35,328	$ 0
Changes in proportionate share	$ 10,823	$ 70,976
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,648	$ 32,126
Total (prior to post-MD contributions)	$ 144,654	$ 104,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 40,153

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (27,016)
2nd Fiscal Year	40,654
3rd Fiscal Year	14,446
4th Fiscal Year	9,288
5th Fiscal Year	2,783
Thereafter	0
Total	$ 40,153

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00241658%
Employer's proportionate share at MD		0.00142487%
Employer's proportionate share of system NPL/(A) at prior MD	$	452,642
Employer's proportionate share of system NPL/(A) at MD	**$**	**316,709**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	499,596
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	163,533
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	56,188
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(48,532)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,243)
Employer's Total Pension Expense/(Income)	**$**	**(4,587)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,762	$ 756
Changes of assumptions	$ 31,842	$ 41
Net difference between projected and actual earnings on investments	$ 20,120	$ 0
Changes in proportionate share	$ 9,194	$ 190,226
Differences between employer contributions and employer's proportionate share of system contributions	$ 26,120	$ 35,417
Total (prior to post-MD contributions)	$ 106,038	$ 226,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (120,402)

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	$ (50,964)
2nd Fiscal Year	(15,326)
3rd Fiscal Year	(28,047)
4th Fiscal Year	(20,913)
5th Fiscal Year	(5,152)
Thereafter	0
Total	$ (120,402)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00279649%
Employer's proportionate share at MD		0.00165906%
Employer's proportionate share of system NPL/(A) at prior MD	$	523,802
Employer's proportionate share of system NPL/(A) at MD	**$**	**368,763**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	581,709
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	190,411
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	65,423
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,303)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,523)
Employer's Total Pension Expense/(Income)	**$**	**37,597**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 21,846	$ 880
Changes of assumptions	$ 37,076	$ 47
Net difference between projected and actual earnings on investments	$ 23,427	$ 0
Changes in proportionate share	$ 100,302	$ 200,300
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,375	$ 43,096
Total (prior to post-MD contributions)	$ 185,026	$ 244,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (59,297)

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	$ (31,114)
2nd Fiscal Year	2,940
3rd Fiscal Year	(7,641)
4th Fiscal Year	(15,684)
5th Fiscal Year	(7,798)
Thereafter	0
Total	$ (59,297)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00620984%
Employer's proportionate share at MD		0.00581377%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,163,146
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,292,241**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,038,457
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	667,248
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	229,259
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(18,951)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,006)
Employer's Total Pension Expense/(Income)	**$**	**200,302**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 76,553	$ 3,084
Changes of assumptions	$ 129,922	$ 166
Net difference between projected and actual earnings on investments	$ 82,093	$ 0
Changes in proportionate share	$ 61,025	$ 132,793
Differences between employer contributions and employer's proportionate share of system contributions	$ 36,201	$ 42,189
Total (prior to post-MD contributions)	$ 385,794	$ 178,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 207,562

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	$ (20,779)
2nd Fiscal Year	117,469
3rd Fiscal Year	64,839
4th Fiscal Year	39,728
5th Fiscal Year	6,305
Thereafter	0
Total	$ 207,562

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10142543%
Employer's proportionate share at MD	0.09274097%
Employer's proportionate share of system NPL/(A) at prior MD	$ 18,997,679
Employer's proportionate share of system NPL/(A) at MD	**$ 20,613,760**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 32,517,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,643,906
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,657,128
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 603,796
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (304,280)
Employer's Total Pension Expense/(Income)	**$ 3,956,644**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,221,175	$ 49,198
Changes of assumptions	$ 2,072,514	$ 2,655
Net difference between projected and actual earnings on investments	$ 1,309,550	$ 0
Changes in proportionate share	$ 1,882,249	$ 1,120,350
Differences between employer contributions and employer's proportionate share of system contributions	$ 995,556	$ 1,388,257
Total (prior to post-MD contributions)	$ 7,481,044	$ 2,560,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,920,584

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 459,892
2nd Fiscal Year	2,511,639
3rd Fiscal Year	1,226,547
4th Fiscal Year	604,447
5th Fiscal Year	118,058
Thereafter	0
Total	$ 4,920,584

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01373911%
Employer's proportionate share at MD		0.01029590%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,573,430
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,288,495**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,610,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,181,663
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	406,006
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(28,820)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(49,934)
Employer's Total Pension Expense/(Income)	**$**	**327,252**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 135,572	$ 5,462
Changes of assumptions	$ 230,086	$ 295
Net difference between projected and actual earnings on investments	$ 145,383	$ 0
Changes in proportionate share	$ 284,690	$ 533,674
Differences between employer contributions and employer's proportionate share of system contributions	$ 42,013	$ 141,745
Total (prior to post-MD contributions)	$ 837,744	$ 681,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 156,568

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	$ (77,126)
2nd Fiscal Year	172,456
3rd Fiscal Year	75,443
4th Fiscal Year	(230)
5th Fiscal Year	(13,975)
Thereafter	0
Total	$ 156,568

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00145188%
Employer's proportionate share at MD		0.00137930%
Employer's proportionate share of system NPL/(A) at prior MD	$	271,947
Employer's proportionate share of system NPL/(A) at MD	**$**	**306,580**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	483,618
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	158,303
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	54,391
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(18,442)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,072
Employer's Total Pension Expense/(Income)	**$**	**47,021**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,162	$ 732
Changes of assumptions	$ 30,824	$ 39
Net difference between projected and actual earnings on investments	$ 19,476	$ 0
Changes in proportionate share	$ 38,042	$ 124,287
Differences between employer contributions and employer's proportionate share of system contributions	$ 56,307	$ 5,507
Total (prior to post-MD contributions)	$ 162,811	$ 130,565
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 32,246

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,553)
2nd Fiscal Year	12,760
3rd Fiscal Year	5,822
4th Fiscal Year	15,621
5th Fiscal Year	3,597
Thereafter	0
Total	$ 32,246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01238439%
Employer's proportionate share at MD		0.00907128%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,319,681
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,016,295**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,180,624
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,041,113
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	357,715
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(68,671)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	29,984
Employer's Total Pension Expense/(Income)	**$**	**319,028**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 119,447	$ 4,812
Changes of assumptions	$ 202,719	$ 260
Net difference between projected and actual earnings on investments	$ 128,091	$ 0
Changes in proportionate share	$ 250,023	$ 443,043
Differences between employer contributions and employer's proportionate share of system contributions	$ 143,111	$ 48,673
Total (prior to post-MD contributions)	$ 843,391	$ 496,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 346,603

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,791
2nd Fiscal Year	229,025
3rd Fiscal Year	106,216
4th Fiscal Year	11,342
5th Fiscal Year	(9,771)
Thereafter	0
Total	$ 346,603

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00276129%
Employer's proportionate share at MD		0.00190686%
Employer's proportionate share of system NPL/(A) at prior MD	$	517,209
Employer's proportionate share of system NPL/(A) at MD	**$**	**423,842**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	668,594
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	218,851
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	75,195
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,460)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,740
Employer's Total Pension Expense/(Income)	**$**	**79,475**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,109	$ 1,012
Changes of assumptions	$ 42,613	$ 55
Net difference between projected and actual earnings on investments	$ 26,926	$ 0
Changes in proportionate share	$ 59,894	$ 160,615
Differences between employer contributions and employer's proportionate share of system contributions	$ 62,361	$ 23,183
Total (prior to post-MD contributions)	$ 216,903	$ 184,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 32,038

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	$ 7,302
2nd Fiscal Year	35,484
3rd Fiscal Year	(1,147)
4th Fiscal Year	(7,483)
5th Fiscal Year	(2,117)
Thereafter	0
Total	$ 32,038

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00179415%
Employer's proportionate share at MD		0.00169603%
Employer's proportionate share of system NPL/(A) at prior MD	$	336,057
Employer's proportionate share of system NPL/(A) at MD	**$**	**376,981**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	594,672
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	194,654
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	66,881
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,145
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,310)
Employer's Total Pension Expense/(Income)	**$**	**86,716**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,333	$ 900
Changes of assumptions	$ 37,902	$ 49
Net difference between projected and actual earnings on investments	$ 23,949	$ 0
Changes in proportionate share	$ 73,822	$ 46,241
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,120	$ 21,603
Total (prior to post-MD contributions)	$ 174,126	$ 68,793
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 105,333

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 23,518
2nd Fiscal Year	54,137
3rd Fiscal Year	19,113
4th Fiscal Year	6,645
5th Fiscal Year	1,920
Thereafter	0
Total	$ 105,333

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05297155%
Employer's proportionate share at MD	0.05286862%
Employer's proportionate share of system NPL/(A) at prior MD	$ 9,921,935
Employer's proportionate share of system NPL/(A) at MD	**$ 11,751,236**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 18,537,098
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,067,746
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,084,810
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 157,473
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (31,071)
Employer's Total Pension Expense/(Income)	**$ 2,211,212**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 696,152	$ 28,046
Changes of assumptions	$ 1,181,473	$ 1,514
Net difference between projected and actual earnings on investments	$ 746,532	$ 0
Changes in proportionate share	$ 575,523	$ 39,573
Differences between employer contributions and employer's proportionate share of system contributions	$ 703,005	$ 360,003
Total (prior to post-MD contributions)	$ 3,902,685	$ 429,136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,473,549

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 321,780
2nd Fiscal Year	1,599,961
3rd Fiscal Year	936,076
4th Fiscal Year	516,156
5th Fiscal Year	99,576
Thereafter	0
Total	$ 3,473,549

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00241561%
Employer's proportionate share at MD		0.00898586%
Employer's proportionate share of system NPL/(A) at prior MD	$	452,460
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,997,309**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,150,674
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,031,310
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	354,347
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(127,678)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(78,924)
Employer's Total Pension Expense/(Income)	**$**	**147,745**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 118,322	$ 4,767
Changes of assumptions	$ 200,810	$ 257
Net difference between projected and actual earnings on investments	$ 126,885	$ 0
Changes in proportionate share	$ 1,136,089	$ 954,535
Differences between employer contributions and employer's proportionate share of system contributions	$ 146,490	$ 261,560
Total (prior to post-MD contributions)	$ 1,728,596	$ 1,221,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 507,477

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	$ (122,705)
2nd Fiscal Year	130,619
3rd Fiscal Year	190,770
4th Fiscal Year	250,208
5th Fiscal Year	58,586
Thereafter	0
Total	$ 507,477

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05189106%
Employer's proportionate share at MD		0.04220181%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,719,552
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,380,299**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,797,040
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,843,513
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,664,177
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	166,204
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(201,442)
Employer's Total Pension Expense/(Income)	**$**	**1,628,939**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 555,696	$ 22,388
Changes of assumptions	$ 943,098	$ 1,208
Net difference between projected and actual earnings on investments	$ 595,911	$ 0
Changes in proportionate share	$ 1,370,232	$ 1,278,171
Differences between employer contributions and employer's proportionate share of system contributions	$ 107,589	$ 560,137
Total (prior to post-MD contributions)	$ 3,572,526	$ 1,861,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,710,622

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 102,343
2nd Fiscal Year	1,102,935
3rd Fiscal Year	468,625
4th Fiscal Year	59,797
5th Fiscal Year	(23,077)
Thereafter	0
Total	$ 1,710,622

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00232122%
Employer's proportionate share at MD		0.00406414%
Employer's proportionate share of system NPL/(A) at prior MD	$	434,780
Employer's proportionate share of system NPL/(A) at MD	**$**	**903,346**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,424,992
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	466,442
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	160,264
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	20,011
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(28,391)
Employer's Total Pension Expense/(Income)	**$**	**151,884**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 53,515	$ 2,156
Changes of assumptions	$ 90,823	$ 116
Net difference between projected and actual earnings on investments	$ 57,388	$ 0
Changes in proportionate share	$ 324,866	$ 259,997
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,750	$ 80,044
Total (prior to post-MD contributions)	$ 551,342	$ 342,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 209,029

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	$ (12,664)
2nd Fiscal Year	100,621
3rd Fiscal Year	52,286
4th Fiscal Year	49,650
5th Fiscal Year	19,136
Thereafter	0
Total	$ 209,029

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00058158%
Employer's proportionate share at MD		0.00050684%
Employer's proportionate share of system NPL/(A) at prior MD	$	108,934
Employer's proportionate share of system NPL/(A) at MD	**$**	**112,657**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	177,711
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	58,170
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,987
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(884)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	26,753
Employer's Total Pension Expense/(Income)	**$**	**45,856**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,674	$ 269
Changes of assumptions	$ 11,327	$ 15
Net difference between projected and actual earnings on investments	$ 7,157	$ 0
Changes in proportionate share	$ 6,913	$ 10,003
Differences between employer contributions and employer's proportionate share of system contributions	$ 67,036	$ 0
Total (prior to post-MD contributions)	$ 99,107	$ 10,287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 88,820

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 23,537
2nd Fiscal Year	31,333
3rd Fiscal Year	20,808
4th Fiscal Year	11,070
5th Fiscal Year	2,072
Thereafter	0
Total	$ 88,820

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01696065%
Employer's proportionate share at MD		0.01799755%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,176,846
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,000,359**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,310,404
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,065,584
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	709,712
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(49,023)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(31,049)
Employer's Total Pension Expense/(Income)	**$**	**629,640**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 236,984	$ 9,548
Changes of assumptions	$ 402,197	$ 515
Net difference between projected and actual earnings on investments	$ 254,135	$ 0
Changes in proportionate share	$ 235,210	$ 247,085
Differences between employer contributions and employer's proportionate share of system contributions	$ 96,605	$ 156,232
Total (prior to post-MD contributions)	$ 1,225,131	$ 413,380
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 811,751

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	$ 3,742
2nd Fiscal Year	431,658
3rd Fiscal Year	202,920
4th Fiscal Year	136,904
5th Fiscal Year	36,528
Thereafter	0
Total	$ 811,751

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00882996%
Employer's proportionate share at MD		0.00725007%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,653,912
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,611,491**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,542,061
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	832,092
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	285,898
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	81,541
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(52,151)
Employer's Total Pension Expense/(Income)	**$**	**315,288**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 95,466	$ 3,846
Changes of assumptions	$ 162,020	$ 208
Net difference between projected and actual earnings on investments	$ 102,375	$ 0
Changes in proportionate share	$ 337,199	$ 270,012
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,792	$ 131,409
Total (prior to post-MD contributions)	$ 716,852	$ 405,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 311,377

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,484
2nd Fiscal Year	203,493
3rd Fiscal Year	91,277
4th Fiscal Year	5,277
5th Fiscal Year	(3,153)
Thereafter	0
Total	$ 311,377

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00219391%
Employer's proportionate share at MD		0.00264819%
Employer's proportionate share of system NPL/(A) at prior MD	$	410,934
Employer's proportionate share of system NPL/(A) at MD	**$**	**588,620**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	928,524
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	303,933
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	104,428
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	64,082
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,097
Employer's Total Pension Expense/(Income)	**$**	**179,607**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 34,870	$ 1,405
Changes of assumptions	$ 59,180	$ 76
Net difference between projected and actual earnings on investments	$ 37,394	$ 0
Changes in proportionate share	$ 127,170	$ 41,989
Differences between employer contributions and employer's proportionate share of system contributions	$ 113,404	$ 33,643
Total (prior to post-MD contributions)	$ 372,018	$ 77,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 294,905

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 68,700
2nd Fiscal Year	103,676
3rd Fiscal Year	62,535
4th Fiscal Year	48,139
5th Fiscal Year	11,855
Thereafter	0
Total	$ 294,905

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02018077%
Employer's proportionate share at MD		0.01669387%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,779,997
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,710,587**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,853,300
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,915,960
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	658,303
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,219
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	66,118
Employer's Total Pension Expense/(Income)	**$**	**730,640**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 219,818	$ 8,856
Changes of assumptions	$ 373,064	$ 478
Net difference between projected and actual earnings on investments	$ 235,726	$ 0
Changes in proportionate share	$ 381,780	$ 546,242
Differences between employer contributions and employer's proportionate share of system contributions	$ 224,307	$ 44,323
Total (prior to post-MD contributions)	$ 1,434,695	$ 599,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 834,796

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	$ 64,261
2nd Fiscal Year	440,933
3rd Fiscal Year	242,924
4th Fiscal Year	85,701
5th Fiscal Year	978
Thereafter	0
Total	$ 834,796

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02194282%
Employer's proportionate share at MD		0.02627757%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,110,041
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,840,779**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,213,592
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,015,884
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,036,224
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	119,938
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(166,367)
Employer's Total Pension Expense/(Income)	**$**	**989,795**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 346,012	$ 13,940
Changes of assumptions	$ 587,234	$ 752
Net difference between projected and actual earnings on investments	$ 371,053	$ 0
Changes in proportionate share	$ 756,728	$ 216,899
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 325,654
Total (prior to post-MD contributions)	$ 2,061,027	$ 557,245
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,503,782

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,476)
2nd Fiscal Year	702,777
3rd Fiscal Year	455,022
4th Fiscal Year	295,232
5th Fiscal Year	71,227
Thereafter	0
Total	$ 1,503,782

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00318121%
Employer's proportionate share at MD		0.00480641%
Employer's proportionate share of system NPL/(A) at prior MD	$	595,862
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,068,332**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,685,251
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	551,633
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	189,535
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	67,675
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,201)
Employer's Total Pension Expense/(Income)	**$**	**246,009**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 63,289	$ 2,550
Changes of assumptions	$ 107,410	$ 138
Net difference between projected and actual earnings on investments	$ 67,869	$ 0
Changes in proportionate share	$ 242,594	$ 94,126
Differences between employer contributions and employer's proportionate share of system contributions	$ 21,586	$ 47,658
Total (prior to post-MD contributions)	$ 502,748	$ 144,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 358,276

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	$ 35,683
2nd Fiscal Year	140,629
3rd Fiscal Year	85,131
4th Fiscal Year	74,313
5th Fiscal Year	22,521
Thereafter	0
Total	$ 358,276

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00618950%
Employer's proportionate share at MD		0.00545749%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,159,336
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,213,050**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,913,536
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	626,358
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	215,210
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	23,892
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,130)
Employer's Total Pension Expense/(Income)	**$**	**216,972**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 71,862	$ 2,895
Changes of assumptions	$ 121,960	$ 156
Net difference between projected and actual earnings on investments	$ 77,063	$ 0
Changes in proportionate share	$ 56,032	$ 106,063
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,171	$ 62,092
Total (prior to post-MD contributions)	$ 343,088	$ 171,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 171,882

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	$ 4,035
2nd Fiscal Year	112,520
3rd Fiscal Year	37,961
4th Fiscal Year	15,362
5th Fiscal Year	2,004
Thereafter	0
Total	$ 171,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(83,757)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,681)
Employer's Total Pension Expense/(Income)	**$**	**(85,438)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 21,904
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 0
Total (prior to post-MD contributions)	$ 0	$ 21,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,904)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,904)
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (21,904)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01376963%
Employer's proportionate share at MD		0.00178209%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,579,146
Employer's proportionate share of system NPL/(A) at MD	**$**	**396,109**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	624,847
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	204,531
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	70,275
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(265,861)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(106,747)
Employer's Total Pension Expense/(Income)	**$**	**(302,333)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 23,466	$ 945
Changes of assumptions	$ 39,825	$ 51
Net difference between projected and actual earnings on investments	$ 25,164	$ 0
Changes in proportionate share	$ 290,762	$ 1,549,037
Differences between employer contributions and employer's proportionate share of system contributions	$ 26,862	$ 309,953
Total (prior to post-MD contributions)	$ 406,079	$ 1,859,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,453,907)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (354,594)
2nd Fiscal Year	(312,424)
3rd Fiscal Year	(338,541)
4th Fiscal Year	(344,767)
5th Fiscal Year	(103,580)
Thereafter	0
Total	$ (1,453,907)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01898949%
Employer's proportionate share at MD		0.01490536%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,556,862
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,313,051**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,226,203
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,710,692
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	587,775
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	78,883
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(86,535)
Employer's Total Pension Expense/(Income)	**$**	**580,123**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 196,268	$ 7,907
Changes of assumptions	$ 333,095	$ 427
Net difference between projected and actual earnings on investments	$ 210,471	$ 0
Changes in proportionate share	$ 635,179	$ 542,545
Differences between employer contributions and employer's proportionate share of system contributions	$ 83	$ 247,545
Total (prior to post-MD contributions)	$ 1,375,096	$ 798,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 576,672

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	$ 51,886
2nd Fiscal Year	385,521
3rd Fiscal Year	156,456
4th Fiscal Year	1,149
5th Fiscal Year	(18,340)
Thereafter	0
Total	$ 576,672

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02454901%
Employer's proportionate share at MD		0.02622126%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,598,198
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,828,263**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,193,848
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,009,421
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,034,004
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(23,469)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(71,936)
Employer's Total Pension Expense/(Income)	**$**	**938,599**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 345,271	$ 13,910
Changes of assumptions	$ 585,975	$ 751
Net difference between projected and actual earnings on investments	$ 370,258	$ 0
Changes in proportionate share	$ 358,888	$ 388,692
Differences between employer contributions and employer's proportionate share of system contributions	$ 145,126	$ 252,775
Total (prior to post-MD contributions)	$ 1,805,518	$ 656,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,149,390

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	$ (5,549)
2nd Fiscal Year	612,471
3rd Fiscal Year	286,001
4th Fiscal Year	200,998
5th Fiscal Year	55,470
Thereafter	0
Total	$ 1,149,390

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05668655%
Employer's proportionate share at MD		0.05971347%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,617,780
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,272,658**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,937,079
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,853,331
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,354,729
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	84,795
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	95,627
Employer's Total Pension Expense/(Income)	**$**	**2,535,151**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 786,282	$ 31,677
Changes of assumptions	$ 1,334,437	$ 1,710
Net difference between projected and actual earnings on investments	$ 843,185	$ 0
Changes in proportionate share	$ 752,423	$ 511,851
Differences between employer contributions and employer's proportionate share of system contributions	$ 694,301	$ 301,642
Total (prior to post-MD contributions)	$ 4,410,628	$ 846,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,563,748

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	$ 231,683
2nd Fiscal Year	1,602,395
3rd Fiscal Year	942,830
4th Fiscal Year	642,849
5th Fiscal Year	143,991
Thereafter	0
Total	$ 3,563,748

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00087945%
Employer's proportionate share at MD		0.00091770%
Employer's proportionate share of system NPL/(A) at prior MD	$	164,727
Employer's proportionate share of system NPL/(A) at MD	**$**	**203,979**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	321,769
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	105,325
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)	$	(58,205)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,273
Employer's Total Pension Expense/(Income)	**$**	**(10,744)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,084	$ 487
Changes of assumptions	$ 20,508	$ 26
Net difference between projected and actual earnings on investments	$ 12,958	$ 0
Changes in proportionate share	$ 4,934	$ 105,301
Differences between employer contributions and employer's proportionate share of system contributions	$ 58,171	$ 6,539
Total (prior to post-MD contributions)	$ 108,655	$ 112,353
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,698)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (27,339)
2nd Fiscal Year	6,989
3rd Fiscal Year	2,728
4th Fiscal Year	9,849
5th Fiscal Year	4,075
Thereafter	0
Total	$ (3,698)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00457478%
Employer's proportionate share at MD		0.00379571%
Employer's proportionate share of system NPL/(A) at prior MD	$	856,888
Employer's proportionate share of system NPL/(A) at MD	**$**	**843,682**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,330,874
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	435,635
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	149,679
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(104,347)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,750)
Employer's Total Pension Expense/(Income)	**$**	**38,582**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 49,980	$ 2,014
Changes of assumptions	$ 84,824	$ 109
Net difference between projected and actual earnings on investments	$ 53,597	$ 0
Changes in proportionate share	$ 71,931	$ 428,849
Differences between employer contributions and employer's proportionate share of system contributions	$ 83,825	$ 87,102
Total (prior to post-MD contributions)	$ 344,157	$ 518,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (173,917)

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	$ (92,646)
2nd Fiscal Year	(6,459)
3rd Fiscal Year	(57,188)
4th Fiscal Year	(20,352)
5th Fiscal Year	2,729
Thereafter	0
Total	$ (173,917)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00406831%
Employer's proportionate share at MD		0.00350094%
Employer's proportionate share of system NPL/(A) at prior MD	$	762,022
Employer's proportionate share of system NPL/(A) at MD	**$**	**778,162**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,227,520
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	401,804
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	138,055
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,867)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(544)
Employer's Total Pension Expense/(Income)	**$**	**131,644**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 46,099	$ 1,857
Changes of assumptions	$ 78,237	$ 100
Net difference between projected and actual earnings on investments	$ 49,435	$ 0
Changes in proportionate share	$ 91,886	$ 140,721
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,983	$ 30,441
Total (prior to post-MD contributions)	$ 285,640	$ 173,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 112,521

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	$ (2,600)
2nd Fiscal Year	67,445
3rd Fiscal Year	31,080
4th Fiscal Year	15,948
5th Fiscal Year	647
Thereafter	0
Total	$ 112,521

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00421146%
Employer's proportionate share at MD		0.00374051%
Employer's proportionate share of system NPL/(A) at prior MD	$	788,835
Employer's proportionate share of system NPL/(A) at MD	**$**	**831,412**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,311,519
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	429,299
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	147,502
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,349
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(17,886)
Employer's Total Pension Expense/(Income)	**$**	**147,965**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 49,253	$ 1,984
Changes of assumptions	$ 83,590	$ 107
Net difference between projected and actual earnings on investments	$ 52,818	$ 0
Changes in proportionate share	$ 108,900	$ 64,215
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,917	$ 47,195
Total (prior to post-MD contributions)	$ 298,478	$ 113,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 184,977

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	$ 15,565
2nd Fiscal Year	107,132
3rd Fiscal Year	48,735
4th Fiscal Year	12,646
5th Fiscal Year	899
Thereafter	0
Total	$ 184,977

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01820687%
Employer's proportionate share at MD		0.01853624%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,410,272
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,120,095**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,499,283
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,127,409
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	730,954
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	163,579
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(43,638)
Employer's Total Pension Expense/(Income)	**$**	**850,895**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 244,078	$ 9,833
Changes of assumptions	$ 414,236	$ 531
Net difference between projected and actual earnings on investments	$ 261,741	$ 0
Changes in proportionate share	$ 494,854	$ 135,821
Differences between employer contributions and employer's proportionate share of system contributions	$ 86,430	$ 134,712
Total (prior to post-MD contributions)	$ 1,501,339	$ 280,897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,220,442

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	$ 132,572
2nd Fiscal Year	537,651
3rd Fiscal Year	325,756
4th Fiscal Year	190,982
5th Fiscal Year	33,480
Thereafter	0
Total	$ 1,220,442

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00449640%
Employer's proportionate share at MD		0.00460466%
Employer's proportionate share of system NPL/(A) at prior MD	$	842,207
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,023,489**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,614,512
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	528,478
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	181,579
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(47,386)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	811
Employer's Total Pension Expense/(Income)	**$**	**135,004**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 60,632	$ 2,443
Changes of assumptions	$ 102,902	$ 132
Net difference between projected and actual earnings on investments	$ 65,020	$ 0
Changes in proportionate share	$ 13,967	$ 108,551
Differences between employer contributions and employer's proportionate share of system contributions	$ 53,725	$ 32,987
Total (prior to post-MD contributions)	$ 296,246	$ 144,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 152,133

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	$ (36,100)
2nd Fiscal Year	87,011
3rd Fiscal Year	50,945
4th Fiscal Year	40,395
5th Fiscal Year	9,883
Thereafter	0
Total	$ 152,133

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06722320%
Employer's proportionate share at MD	0.05442844%
Employer's proportionate share of system NPL/(A) at prior MD	$ 12,591,367
Employer's proportionate share of system NPL/(A) at MD	**$ 12,097,941**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 19,084,011
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,246,767
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,146,320
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (34,959)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (110,696)
Employer's Total Pension Expense/(Income)	**$ 2,000,665**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 716,691	$ 28,874
Changes of assumptions	$ 1,216,331	$ 1,558
Net difference between projected and actual earnings on investments	$ 768,558	$ 0
Changes in proportionate share	$ 1,450,022	$ 1,715,508
Differences between employer contributions and employer's proportionate share of system contributions	$ 229,975	$ 502,855
Total (prior to post-MD contributions)	$ 4,381,577	$ 2,248,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,132,782

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,614)
2nd Fiscal Year	1,329,349
3rd Fiscal Year	677,867
4th Fiscal Year	159,283
5th Fiscal Year	(28,105)
Thereafter	0
Total	$ 2,132,782

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00374243%
Employer's proportionate share at MD		0.00365142%
Employer's proportionate share of system NPL/(A) at prior MD	$	700,983
Employer's proportionate share of system NPL/(A) at MD	**$**	**811,610**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,280,282
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	419,074
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	143,989
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,737
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,094)
Employer's Total Pension Expense/(Income)	**$**	**140,632**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,080	$ 1,937
Changes of assumptions	$ 81,600	$ 105
Net difference between projected and actual earnings on investments	$ 51,560	$ 0
Changes in proportionate share	$ 22,778	$ 78,126
Differences between employer contributions and employer's proportionate share of system contributions	$ 29,352	$ 46,917
Total (prior to post-MD contributions)	$ 233,370	$ 127,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 106,285

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	$ (9,999)
2nd Fiscal Year	67,497
3rd Fiscal Year	24,994
4th Fiscal Year	18,568
5th Fiscal Year	5,226
Thereafter	0
Total	$ 106,285

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.59968947%
Employer's proportionate share at MD	0.64345414%
Employer's proportionate share of system NPL/(A) at prior MD	$ 112,325,952
Employer's proportionate share of system NPL/(A) at MD	**$ 143,022,113**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 225,611,575
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 73,849,404
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 25,373,838
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 292,435
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,994,688)
Employer's Total Pension Expense/(Income)	**$ 22,671,585**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,472,737	$ 341,347
Changes of assumptions	$ 14,379,490	$ 18,422
Net difference between projected and actual earnings on investments	$ 9,085,903	$ 0
Changes in proportionate share	$ 12,506,720	$ 9,027,939
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,204,897	$ 5,555,847
Total (prior to post-MD contributions)	$ 45,649,747	$ 14,943,555
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 30,706,192

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,112,835)
2nd Fiscal Year	14,802,299
3rd Fiscal Year	9,240,906
4th Fiscal Year	6,456,126
5th Fiscal Year	1,319,696
Thereafter	0
Total	$ 30,706,192

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03409933%
Employer's proportionate share at MD		0.02831846%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,387,038
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,294,413**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,929,181
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,250,117
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,116,704
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	25,107
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(31,008)
Employer's Total Pension Expense/(Income)	**$**	**1,110,803**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 372,886	$ 15,023
Changes of assumptions	$ 632,842	$ 811
Net difference between projected and actual earnings on investments	$ 399,871	$ 0
Changes in proportionate share	$ 931,531	$ 850,896
Differences between employer contributions and employer's proportionate share of system contributions	$ 136,243	$ 174,597
Total (prior to post-MD contributions)	$ 2,473,373	$ 1,041,327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,432,046

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 142,189
2nd Fiscal Year	780,579
3rd Fiscal Year	390,592
4th Fiscal Year	123,136
5th Fiscal Year	(4,450)
Thereafter	0
Total	$ 1,432,046

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06533879%
Employer's proportionate share at MD		0.06645376%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,238,404
Employer's proportionate share of system NPL/(A) at MD	**$**	**14,770,839**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	23,300,398
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,626,916
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,620,524
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	280,648
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	305,464
Employer's Total Pension Expense/(Income)	**$**	**3,206,636**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 875,036	$ 35,253
Changes of assumptions	$ 1,485,065	$ 1,903
Net difference between projected and actual earnings on investments	$ 938,361	$ 0
Changes in proportionate share	$ 1,282,884	$ 45,195
Differences between employer contributions and employer's proportionate share of system contributions	$ 456,736	$ 396,621
Total (prior to post-MD contributions)	$ 5,038,082	$ 478,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,559,110

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	$ 553,719
2nd Fiscal Year	2,037,735
3rd Fiscal Year	1,201,806
4th Fiscal Year	647,077
5th Fiscal Year	118,773
Thereafter	0
Total	$ 4,559,110

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00094464%
Employer's proportionate share at MD		0.00077733%
Employer's proportionate share of system NPL/(A) at prior MD	$	176,938
Employer's proportionate share of system NPL/(A) at MD	**$**	**172,779**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	272,552
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	89,214
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	30,653
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,516
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,638)
Employer's Total Pension Expense/(Income)	**$**	**38,531**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,236	$ 412
Changes of assumptions	$ 17,371	$ 22
Net difference between projected and actual earnings on investments	$ 10,976	$ 0
Changes in proportionate share	$ 74,055	$ 25,483
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,351	$ 22,827
Total (prior to post-MD contributions)	$ 114,989	$ 48,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 66,245

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 10,632
2nd Fiscal Year	30,346
3rd Fiscal Year	20,847
4th Fiscal Year	5,392
5th Fiscal Year	(973)
Thereafter	0
Total	$ 66,245

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00310915%
Employer's proportionate share at MD		0.00380599%
Employer's proportionate share of system NPL/(A) at prior MD	$	582,365
Employer's proportionate share of system NPL/(A) at MD	**$**	**845,967**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,334,478
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	436,814
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	150,085
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	97,015
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(72,400)
Employer's Total Pension Expense/(Income)	**$**	**174,700**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 50,116	$ 2,019
Changes of assumptions	$ 85,054	$ 109
Net difference between projected and actual earnings on investments	$ 53,743	$ 0
Changes in proportionate share	$ 221,317	$ 52,478
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 197,146
Total (prior to post-MD contributions)	$ 410,230	$ 251,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 158,478

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,173
2nd Fiscal Year	90,910
3rd Fiscal Year	31,388
4th Fiscal Year	15,951
5th Fiscal Year	6,055
Thereafter	0
Total	$ 158,478

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00627429%
Employer's proportionate share at MD		0.00769785%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,175,218
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,711,020**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,699,064
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	883,484
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	303,555
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,074)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(36,648)
Employer's Total Pension Expense/(Income)	**$**	**257,833**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 101,362	$ 4,084
Changes of assumptions	$ 172,026	$ 220
Net difference between projected and actual earnings on investments	$ 108,698	$ 0
Changes in proportionate share	$ 197,084	$ 245,107
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,040	$ 89,691
Total (prior to post-MD contributions)	$ 597,210	$ 339,102
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 258,108

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (38,588)
2nd Fiscal Year	140,995
3rd Fiscal Year	62,768
4th Fiscal Year	69,643
5th Fiscal Year	23,290
Thereafter	0
Total	$ 258,108

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00461216%
Employer's proportionate share at MD		0.00475333%
Employer's proportionate share of system NPL/(A) at prior MD	$	863,889
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,056,534**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,666,640
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	545,541
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	187,442
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	159
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,445)
Employer's Total Pension Expense/(Income)	**$**	**175,156**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 62,590	$ 2,522
Changes of assumptions	$ 106,224	$ 136
Net difference between projected and actual earnings on investments	$ 67,119	$ 0
Changes in proportionate share	$ 61,741	$ 9,664
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,144	$ 40,108
Total (prior to post-MD contributions)	$ 313,818	$ 52,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 261,388

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	$ 19,120
2nd Fiscal Year	130,291
3rd Fiscal Year	65,223
4th Fiscal Year	38,281
5th Fiscal Year	8,474
Thereafter	0
Total	$ 261,388

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(1,529)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9)
Employer's Total Pension Expense/(Income)	**$**	**(1,538)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	398
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	398
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(398)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (398)
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (398)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00499123%
Employer's proportionate share at MD		0.00229053%
Employer's proportionate share of system NPL/(A) at prior MD	$	934,892
Employer's proportionate share of system NPL/(A) at MD	**$**	**509,122**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	803,119
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	262,885
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	90,324
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,901
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(29,787)
Employer's Total Pension Expense/(Income)	**$**	**72,438**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,161	$ 1,215
Changes of assumptions	$ 51,187	$ 66
Net difference between projected and actual earnings on investments	$ 32,343	$ 0
Changes in proportionate share	$ 245,010	$ 368,816
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,106	$ 76,661
Total (prior to post-MD contributions)	$ 365,807	$ 446,758
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (80,951)

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	$ (26,907)
2nd Fiscal Year	29,726
3rd Fiscal Year	(8,921)
4th Fiscal Year	(54,144)
5th Fiscal Year	(20,705)
Thereafter	0
Total	$ (80,951)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00160495%
Employer's proportionate share at MD		0.00182121%
Employer's proportionate share of system NPL/(A) at prior MD	$	300,618
Employer's proportionate share of system NPL/(A) at MD	**$**	**404,805**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	638,563
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	209,021
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	71,817
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(36,021)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,277)
Employer's Total Pension Expense/(Income)	**$**	**34,519**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 23,981	$ 966
Changes of assumptions	$ 40,699	$ 52
Net difference between projected and actual earnings on investments	$ 25,716	$ 0
Changes in proportionate share	$ 125,305	$ 125,880
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,567	$ 3,120
Total (prior to post-MD contributions)	$ 234,268	$ 130,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 104,250

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	$ (22,713)
2nd Fiscal Year	43,376
3rd Fiscal Year	46,204
4th Fiscal Year	32,326
5th Fiscal Year	5,057
Thereafter	0
Total	$ 104,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00369738%
Employer's proportionate share at MD		0.00304405%
Employer's proportionate share of system NPL/(A) at prior MD	$	692,545
Employer's proportionate share of system NPL/(A) at MD	**$**	**676,608**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,067,322
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	349,366
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	120,038
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,271
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,701)
Employer's Total Pension Expense/(Income)	**$**	**98,608**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,083	$ 1,615
Changes of assumptions	$ 68,026	$ 87
Net difference between projected and actual earnings on investments	$ 42,984	$ 0
Changes in proportionate share	$ 38,898	$ 125,268
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,815	$ 60,286
Total (prior to post-MD contributions)	$ 201,806	$ 187,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,550

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,100)
2nd Fiscal Year	40,249
3rd Fiscal Year	3,055
4th Fiscal Year	(2,762)
5th Fiscal Year	(892)
Thereafter	0
Total	$ 14,550

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00152466%
Employer's proportionate share at MD		0.00071082%
Employer's proportionate share of system NPL/(A) at prior MD	$	285,579
Employer's proportionate share of system NPL/(A) at MD	**$**	**157,996**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	249,232
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	81,581
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	28,030
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,309
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,446)
Employer's Total Pension Expense/(Income)	**$**	**37,893**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,360	$ 377
Changes of assumptions	$ 15,885	$ 20
Net difference between projected and actual earnings on investments	$ 10,037	$ 0
Changes in proportionate share	$ 91,953	$ 124,760
Differences between employer contributions and employer's proportionate share of system contributions	$ 27,316	$ 13,451
Total (prior to post-MD contributions)	$ 154,551	$ 138,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,943

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,178
2nd Fiscal Year	13,888
3rd Fiscal Year	6,439
4th Fiscal Year	(5,819)
5th Fiscal Year	(4,744)
Thereafter	0
Total	$ 15,943

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00762899%
Employer's proportionate share at MD		0.00748576%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,428,962
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,663,878**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,624,700
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	859,143
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	295,192
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(14,679)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(31,615)
Employer's Total Pension Expense/(Income)	**$**	**248,898**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 98,569	$ 3,971
Changes of assumptions	$ 167,287	$ 214
Net difference between projected and actual earnings on investments	$ 105,703	$ 0
Changes in proportionate share	$ 64,601	$ 98,688
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,830	$ 64,715
Total (prior to post-MD contributions)	$ 445,990	$ 167,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 278,402

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	$ (27,024)
2nd Fiscal Year	154,927
3rd Fiscal Year	86,908
4th Fiscal Year	53,960
5th Fiscal Year	9,629
Thereafter	0
Total	$ 278,402

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01875513%
Employer's proportionate share at MD		0.01200650%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,512,965
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,668,714**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,209,788
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,377,989
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	473,462
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(88,137)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(48,356)
Employer's Total Pension Expense/(Income)	**$**	**336,969**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 158,097	$ 6,369
Changes of assumptions	$ 268,313	$ 344
Net difference between projected and actual earnings on investments	$ 169,538	$ 0
Changes in proportionate share	$ 529,246	$ 1,042,566
Differences between employer contributions and employer's proportionate share of system contributions	$ 62,573	$ 175,273
Total (prior to post-MD contributions)	$ 1,187,767	$ 1,224,552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (36,785)

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	$ (93,526)
2nd Fiscal Year	154,929
3rd Fiscal Year	13,060
4th Fiscal Year	(71,235)
5th Fiscal Year	(40,013)
Thereafter	0
Total	$ (36,785)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00289752%
Employer's proportionate share at MD		0.00223979%
Employer's proportionate share of system NPL/(A) at prior MD	$	542,725
Employer's proportionate share of system NPL/(A) at MD	**$**	**497,844**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	785,328
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	257,061
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	88,323
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	33,909
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,009)
Employer's Total Pension Expense/(Income)	**$**	**109,223**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,493	$ 1,188
Changes of assumptions	$ 50,053	$ 64
Net difference between projected and actual earnings on investments	$ 31,627	$ 0
Changes in proportionate share	$ 141,431	$ 85,680
Differences between employer contributions and employer's proportionate share of system contributions	$ 25	$ 36,499
Total (prior to post-MD contributions)	$ 252,629	$ 123,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 129,198

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	$ 28,215
2nd Fiscal Year	68,919
3rd Fiscal Year	31,252
4th Fiscal Year	3,738
5th Fiscal Year	(2,926)
Thereafter	0
Total	$ 129,198

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00808994%
Employer's proportionate share at MD		0.00734080%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,515,301
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,631,657**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,573,873
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	842,506
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	289,476
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	84,080
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(117,251)
Employer's Total Pension Expense/(Income)	**$**	**256,305**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 96,661	$ 3,894
Changes of assumptions	$ 164,047	$ 210
Net difference between projected and actual earnings on investments	$ 103,656	$ 0
Changes in proportionate share	$ 274,055	$ 142,288
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 300,406
Total (prior to post-MD contributions)	$ 638,419	$ 446,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 191,621

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,698)
2nd Fiscal Year	133,188
3rd Fiscal Year	50,874
4th Fiscal Year	22,934
5th Fiscal Year	322
Thereafter	0
Total	$ 191,621

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00041297%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**91,792**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	144,798
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	47,397
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,285
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,390
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,399
Employer's Total Pension Expense/(Income)	**$**	**30,074**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,438	$ 219
Changes of assumptions	$ 9,229	$ 12
Net difference between projected and actual earnings on investments	$ 5,831	$ 0
Changes in proportionate share	$ 53,275	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,771	$ 18
Total (prior to post-MD contributions)	$ 78,544	$ 249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 78,295

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,608
2nd Fiscal Year	24,570
3rd Fiscal Year	19,199
4th Fiscal Year	15,640
5th Fiscal Year	4,278
Thereafter	0
Total	$ 78,295

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06294926%
Employer's proportionate share at MD	0.05620032%
Employer's proportionate share of system NPL/(A) at prior MD	$ 11,790,828
Employer's proportionate share of system NPL/(A) at MD	**$ 12,491,782**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 19,705,278
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,450,126
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,216,192
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 426,646
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (100,942)
Employer's Total Pension Expense/(Income)	**$ 2,541,896**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 740,022	$ 29,814
Changes of assumptions	$ 1,255,928	$ 1,609
Net difference between projected and actual earnings on investments	$ 793,577	$ 0
Changes in proportionate share	$ 1,783,884	$ 871,065
Differences between employer contributions and employer's proportionate share of system contributions	$ 184,712	$ 313,465
Total (prior to post-MD contributions)	$ 4,758,123	$ 1,215,953
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,542,170

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 457,208
2nd Fiscal Year	1,740,043
3rd Fiscal Year	958,422
4th Fiscal Year	358,639
5th Fiscal Year	27,859
Thereafter	0
Total	$ 3,542,170

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00121187%
Employer's proportionate share at MD		0.00048676%
Employer's proportionate share of system NPL/(A) at prior MD	$	226,992
Employer's proportionate share of system NPL/(A) at MD	**$**	**108,193**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	170,671
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	55,866
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,195
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(24,821)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,514
Employer's Total Pension Expense/(Income)	**$**	**(4,112)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,409	$ 258
Changes of assumptions	$ 10,878	$ 14
Net difference between projected and actual earnings on investments	$ 6,873	$ 0
Changes in proportionate share	$ 12,596	$ 98,085
Differences between employer contributions and employer's proportionate share of system contributions	$ 29,875	$ 17,012
Total (prior to post-MD contributions)	$ 66,631	$ 115,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (48,738)

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	$ (19,120)
2nd Fiscal Year	(4,817)
3rd Fiscal Year	(9,344)
4th Fiscal Year	(11,630)
5th Fiscal Year	(3,826)
Thereafter	0
Total	$ (48,738)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00041361%
Employer's proportionate share at MD		0.00032971%
Employer's proportionate share of system NPL/(A) at prior MD	$	77,472
Employer's proportionate share of system NPL/(A) at MD	**$**	**73,285**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	115,605
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	37,841
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	13,002
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,198)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,191)
Employer's Total Pension Expense/(Income)	**$**	**(1,387)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,341	$ 175
Changes of assumptions	$ 7,368	$ 9
Net difference between projected and actual earnings on investments	$ 4,656	$ 0
Changes in proportionate share	$ 1,740	$ 13,730
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 23,168
Total (prior to post-MD contributions)	$ 18,105	$ 37,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,977)

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	$ (11,366)
2nd Fiscal Year	(1,386)
3rd Fiscal Year	(2,987)
4th Fiscal Year	(2,465)
5th Fiscal Year	(774)
Thereafter	0
Total	$ (18,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.26722601%
Employer's proportionate share at MD	0.27044390%
Employer's proportionate share of system NPL/(A) at prior MD	$ 50,053,265
Employer's proportionate share of system NPL/(A) at MD	**$ 60,112,222**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 94,824,589
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 31,038,919
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 10,664,629
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,107,765
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (641,461)
Employer's Total Pension Expense/(Income)	**$ 11,130,933**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,561,093	$ 143,468
Changes of assumptions	$ 6,043,702	$ 7,743
Net difference between projected and actual earnings on investments	$ 3,818,807	$ 0
Changes in proportionate share	$ 3,368,534	$ 326,194
Differences between employer contributions and employer's proportionate share of system contributions	$ 53,004	$ 3,743,680
Total (prior to post-MD contributions)	$ 16,845,140	$ 4,221,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,624,055

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	$ 430,461
2nd Fiscal Year	6,870,158
3rd Fiscal Year	3,318,665
4th Fiscal Year	1,641,040
5th Fiscal Year	363,731
Thereafter	0
Total	$ 12,624,055

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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	$	732	$	0
Total (prior to post-MD contributions)	$	732	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	732

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	275
2nd Fiscal Year		270
3rd Fiscal Year		163
4th Fiscal Year		24
5th Fiscal Year		0
Thereafter		0
Total	$	732

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00724729%
Employer's proportionate share at MD		0.00548702%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,357,467
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,219,613**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,923,890
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	629,747
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	216,374
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(73,493)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(20,381)
Employer's Total Pension Expense/(Income)	**$**	**122,500**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 72,251	$ 2,911
Changes of assumptions	$ 122,620	$ 157
Net difference between projected and actual earnings on investments	$ 77,480	$ 0
Changes in proportionate share	$ 160,816	$ 319,217
Differences between employer contributions and employer's proportionate share of system contributions	$ 45,119	$ 77,616
Total (prior to post-MD contributions)	$ 478,286	$ 399,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 78,385

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46,705)
2nd Fiscal Year	113,666
3rd Fiscal Year	31,539
4th Fiscal Year	(14,266)
5th Fiscal Year	(5,849)
Thereafter	0
Total	$ 78,385

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00159845%
Employer's proportionate share at MD		0.00131331%
Employer's proportionate share of system NPL/(A) at prior MD	$	299,401
Employer's proportionate share of system NPL/(A) at MD	**$**	**291,913**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	460,480
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	150,729
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	51,789
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	34,618
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(20,622)
Employer's Total Pension Expense/(Income)	**$**	**65,785**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,293	$ 697
Changes of assumptions	$ 29,349	$ 38
Net difference between projected and actual earnings on investments	$ 18,545	$ 0
Changes in proportionate share	$ 56,160	$ 36,785
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 46,969
Total (prior to post-MD contributions)	$ 121,347	$ 84,489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 36,858

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	$ 5,341
2nd Fiscal Year	25,710
3rd Fiscal Year	7,072
4th Fiscal Year	(173)
5th Fiscal Year	(1,091)
Thereafter	0
Total	$ 36,858

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00112291%
Employer's proportionate share at MD		0.00099734%
Employer's proportionate share of system NPL/(A) at prior MD	$	210,329
Employer's proportionate share of system NPL/(A) at MD	**$**	**221,681**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	349,693
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	114,465
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	39,329
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,464
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,751)
Employer's Total Pension Expense/(Income)	**$**	**40,042**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,133	$ 529
Changes of assumptions	$ 22,288	$ 29
Net difference between projected and actual earnings on investments	$ 14,083	$ 0
Changes in proportionate share	$ 10,252	$ 17,180
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,367	$ 8,273
Total (prior to post-MD contributions)	$ 65,123	$ 26,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 39,112

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (458)
2nd Fiscal Year	22,827
3rd Fiscal Year	11,385
4th Fiscal Year	4,769
5th Fiscal Year	589
Thereafter	0
Total	$ 39,112

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01261266%
Employer's proportionate share at MD		0.01179697%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,362,438
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,622,141**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,136,321
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,353,941
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	465,199
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	224,845
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(88,799)
Employer's Total Pension Expense/(Income)	**$**	**601,245**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 155,338	$ 6,258
Changes of assumptions	$ 263,631	$ 338
Net difference between projected and actual earnings on investments	$ 166,579	$ 0
Changes in proportionate share	$ 379,645	$ 118,619
Differences between employer contributions and employer's proportionate share of system contributions	$ 57,183	$ 214,037
Total (prior to post-MD contributions)	$ 1,022,376	$ 339,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 683,124

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	$ 115,502
2nd Fiscal Year	346,281
3rd Fiscal Year	149,416
4th Fiscal Year	59,137
5th Fiscal Year	12,788
Thereafter	0
Total	$ 683,124

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09441438%
Employer's proportionate share at MD	0.08145226%
Employer's proportionate share of system NPL/(A) at prior MD	$ 17,684,461
Employer's proportionate share of system NPL/(A) at MD	**$ 18,104,592**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 28,559,258
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,348,298
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,211,972
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (228,672)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (173,500)
Employer's Total Pension Expense/(Income)	**$ 2,809,800**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,072,530	$ 43,210
Changes of assumptions	$ 1,820,241	$ 2,332
Net difference between projected and actual earnings on investments	$ 1,150,148	$ 0
Changes in proportionate share	$ 1,345,511	$ 2,077,433
Differences between employer contributions and employer's proportionate share of system contributions	$ 472,456	$ 583,383
Total (prior to post-MD contributions)	$ 5,860,886	$ 2,706,358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,154,528

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	$ (230,832)
2nd Fiscal Year	1,899,303
3rd Fiscal Year	1,055,272
4th Fiscal Year	404,054
5th Fiscal Year	26,731
Thereafter	0
Total	$ 3,154,528

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00672999%
Employer's proportionate share at MD		0.00537100%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,260,573
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,193,825**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,883,211
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	616,431
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	211,799
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(27,347)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(28,825)
Employer's Total Pension Expense/(Income)	**$**	**155,627**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 70,723	$ 2,849
Changes of assumptions	$ 120,028	$ 154
Net difference between projected and actual earnings on investments	$ 75,841	$ 0
Changes in proportionate share	$ 152,601	$ 224,612
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,046	$ 71,112
Total (prior to post-MD contributions)	$ 443,239	$ 298,727
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 144,512

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (36,541)
2nd Fiscal Year	117,852
3rd Fiscal Year	58,458
4th Fiscal Year	8,093
5th Fiscal Year	(3,350)
Thereafter	0
Total	$ 144,512

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01614064%
Employer's proportionate share at MD		0.01096214%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,023,253
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,436,581**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,843,608
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,258,128
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	432,279
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	218,920
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(32,127)
Employer's Total Pension Expense/(Income)	**$**	**619,072**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 144,345	$ 5,815
Changes of assumptions	$ 244,975	$ 314
Net difference between projected and actual earnings on investments	$ 154,791	$ 0
Changes in proportionate share	$ 899,005	$ 673,864
Differences between employer contributions and employer's proportionate share of system contributions	$ 102,348	$ 224,555
Total (prior to post-MD contributions)	$ 1,545,464	$ 904,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 640,916

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 215,053
2nd Fiscal Year	366,583
3rd Fiscal Year	118,699
4th Fiscal Year	(33,072)
5th Fiscal Year	(26,348)
Thereafter	0
Total	$ 640,916

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00121887%
Employer's proportionate share at MD		0.00110643%
Employer's proportionate share of system NPL/(A) at prior MD	$	228,303
Employer's proportionate share of system NPL/(A) at MD	**$**	**245,929**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	387,943
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	126,985
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	43,631
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,056)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,331)
Employer's Total Pension Expense/(Income)	**$**	**34,244**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,569	$ 587
Changes of assumptions	$ 24,726	$ 32
Net difference between projected and actual earnings on investments	$ 15,623	$ 0
Changes in proportionate share	$ 7,607	$ 14,805
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 17,417
Total (prior to post-MD contributions)	$ 62,525	$ 32,841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 29,684

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	$ (5,233)
2nd Fiscal Year	22,057
3rd Fiscal Year	9,301
4th Fiscal Year	3,292
5th Fiscal Year	267
Thereafter	0
Total	$ 29,684

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00103619%
Employer's proportionate share at MD		0.00076554%
Employer's proportionate share of system NPL/(A) at prior MD	$	194,085
Employer's proportionate share of system NPL/(A) at MD	**$**	**170,158**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	268,418
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	87,861
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	30,188
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,294)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(21,337)
Employer's Total Pension Expense/(Income)	**$**	**7,557**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,080	$ 406
Changes of assumptions	$ 17,108	$ 22
Net difference between projected and actual earnings on investments	$ 10,810	$ 0
Changes in proportionate share	$ 25,791	$ 39,024
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 51,545
Total (prior to post-MD contributions)	$ 63,789	$ 90,997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,208)

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	$ (18,313)
2nd Fiscal Year	2,689
3rd Fiscal Year	(3,178)
4th Fiscal Year	(5,922)
5th Fiscal Year	(2,485)
Thereafter	0
Total	$ (27,208)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00416665%
Employer's proportionate share at MD		0.00587364%
Employer's proportionate share of system NPL/(A) at prior MD	$	780,442
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,305,548**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,059,449
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	674,119
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	231,620
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	44,796
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(57,085)
Employer's Total Pension Expense/(Income)	**$**	**219,331**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 77,342	$ 3,116
Changes of assumptions	$ 131,260	$ 168
Net difference between projected and actual earnings on investments	$ 82,939	$ 0
Changes in proportionate share	$ 233,754	$ 127,483
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 109,749
Total (prior to post-MD contributions)	$ 525,295	$ 240,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 284,779

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	$ (16,918)
2nd Fiscal Year	129,832
3rd Fiscal Year	78,517
4th Fiscal Year	71,919
5th Fiscal Year	21,430
Thereafter	0
Total	$ 284,779

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01322848%
Employer's proportionate share at MD		0.01096714%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,477,785
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,437,693**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,845,361
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,258,702
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	432,476
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	86,068
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(152,978)
Employer's Total Pension Expense/(Income)	**$**	**365,566**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 144,411	$ 5,818
Changes of assumptions	$ 245,086	$ 314
Net difference between projected and actual earnings on investments	$ 154,862	$ 0
Changes in proportionate share	$ 416,881	$ 291,727
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 369,484
Total (prior to post-MD contributions)	$ 961,240	$ 667,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 293,897

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,040)
2nd Fiscal Year	240,254
3rd Fiscal Year	95,449
4th Fiscal Year	332
5th Fiscal Year	(10,097)
Thereafter	0
Total	$ 293,897

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00506964%
Employer's proportionate share at MD		0.00394562%
Employer's proportionate share of system NPL/(A) at prior MD	$	949,578
Employer's proportionate share of system NPL/(A) at MD	**$**	**877,003**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,383,436
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	452,840
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	155,591
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,452
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(24,141)
Employer's Total Pension Expense/(Income)	**$**	**140,902**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 51,954	$ 2,093
Changes of assumptions	$ 88,174	$ 113
Net difference between projected and actual earnings on investments	$ 55,714	$ 0
Changes in proportionate share	$ 50,043	$ 228,881
Differences between employer contributions and employer's proportionate share of system contributions	$ 41,441	$ 62,686
Total (prior to post-MD contributions)	$ 287,326	$ 293,773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,447)

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	$ (40,465)
2nd Fiscal Year	43,597
3rd Fiscal Year	(249)
4th Fiscal Year	(7,502)
5th Fiscal Year	(1,828)
Thereafter	0
Total	$ (6,447)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00371105%
Employer's proportionate share at MD		0.00241056%
Employer's proportionate share of system NPL/(A) at prior MD	$	695,105
Employer's proportionate share of system NPL/(A) at MD	**$**	**535,801**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	845,204
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	276,661
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	95,058
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(21,461)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,310)
Employer's Total Pension Expense/(Income)	**$**	**66,287**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 31,741	$ 1,279
Changes of assumptions	$ 53,870	$ 69
Net difference between projected and actual earnings on investments	$ 34,038	$ 0
Changes in proportionate share	$ 46,205	$ 188,917
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,189	$ 27,640
Total (prior to post-MD contributions)	$ 184,043	$ 217,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,862)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,092)
2nd Fiscal Year	26,116
3rd Fiscal Year	(189)
4th Fiscal Year	(18,342)
5th Fiscal Year	(7,354)
Thereafter	0
Total	$ (33,862)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00171941%
Employer's proportionate share at MD		0.00066706%
Employer's proportionate share of system NPL/(A) at prior MD	$	322,057
Employer's proportionate share of system NPL/(A) at MD	**$**	**148,269**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	233,888
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	76,559
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	26,305
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,634
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,517)
Employer's Total Pension Expense/(Income)	**$**	**21,422**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,784	$ 354
Changes of assumptions	$ 14,907	$ 19
Net difference between projected and actual earnings on investments	$ 9,419	$ 0
Changes in proportionate share	$ 42,847	$ 147,589
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,198	$ 36,634
Total (prior to post-MD contributions)	$ 106,155	$ 184,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (78,441)

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	$ (13,516)
2nd Fiscal Year	(11,115)
3rd Fiscal Year	(24,426)
4th Fiscal Year	(22,931)
5th Fiscal Year	(6,452)
Thereafter	0
Total	$ (78,441)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00057055%
Employer's proportionate share at MD		0.00064008%
Employer's proportionate share of system NPL/(A) at prior MD	$	106,868
Employer's proportionate share of system NPL/(A) at MD	**$**	**142,272**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	224,429
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	73,462
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	25,241
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,513)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,749
Employer's Total Pension Expense/(Income)	**$**	**27,477**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,428	$ 340
Changes of assumptions	$ 14,304	$ 18
Net difference between projected and actual earnings on investments	$ 9,038	$ 0
Changes in proportionate share	$ 15,639	$ 14,596
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,365	$ 2,985
Total (prior to post-MD contributions)	$ 55,774	$ 17,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 37,835

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	$ 2,798
2nd Fiscal Year	18,341
3rd Fiscal Year	9,436
4th Fiscal Year	5,690
5th Fiscal Year	1,570
Thereafter	0
Total	$ 37,835

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00078121%
Employer's proportionate share at MD		0.00081499%
Employer's proportionate share of system NPL/(A) at prior MD	$	146,326
Employer's proportionate share of system NPL/(A) at MD	**$**	**181,150**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	285,756
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	93,537
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	32,138
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,178)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,283
Employer's Total Pension Expense/(Income)	**$**	**34,243**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,731	$ 432
Changes of assumptions	$ 18,213	$ 23
Net difference between projected and actual earnings on investments	$ 11,508	$ 0
Changes in proportionate share	$ 8,353	$ 6,195
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,593	$ 1,336
Total (prior to post-MD contributions)	$ 63,398	$ 7,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 55,412

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,274
2nd Fiscal Year	25,872
3rd Fiscal Year	14,825
4th Fiscal Year	7,803
5th Fiscal Year	1,638
Thereafter	0
Total	$ 55,412

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00299024%
Employer's proportionate share at MD		0.00225358%
Employer's proportionate share of system NPL/(A) at prior MD	$	560,092
Employer's proportionate share of system NPL/(A) at MD	**$**	**500,909**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	790,163
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	258,644
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	88,867
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	38,783
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,032)
Employer's Total Pension Expense/(Income)	**$**	**125,618**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,674	$ 1,196
Changes of assumptions	$ 50,362	$ 65
Net difference between projected and actual earnings on investments	$ 31,822	$ 0
Changes in proportionate share	$ 91,582	$ 95,034
Differences between employer contributions and employer's proportionate share of system contributions	$ 49,735	$ 39,390
Total (prior to post-MD contributions)	$ 253,175	$ 135,685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 117,490

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 21,236
2nd Fiscal Year	60,954
3rd Fiscal Year	28,051
4th Fiscal Year	7,512
5th Fiscal Year	(263)
Thereafter	0
Total	$ 117,490

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00652684%
Employer's proportionate share at MD		0.00567977%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,222,522
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,262,456**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,991,473
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	651,869
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	223,975
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	30,854
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(103,137)
Employer's Total Pension Expense/(Income)	**$**	**151,692**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 74,789	$ 3,013
Changes of assumptions	$ 126,928	$ 163
Net difference between projected and actual earnings on investments	$ 80,201	$ 0
Changes in proportionate share	$ 233,244	$ 211,687
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 232,211
Total (prior to post-MD contributions)	$ 515,162	$ 447,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 68,088

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	$ (50,276)
2nd Fiscal Year	83,435
3rd Fiscal Year	32,288
4th Fiscal Year	7,577
5th Fiscal Year	(4,935)
Thereafter	0
Total	$ 68,088

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00632470%
Employer's proportionate share at MD		0.00327771%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,184,660
Employer's proportionate share of system NPL/(A) at MD	**$**	**728,545**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,149,249
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	376,184
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	129,253
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(70,650)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(32,559)
Employer's Total Pension Expense/(Income)	**$**	**26,044**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,160	$ 1,739
Changes of assumptions	$ 73,248	$ 94
Net difference between projected and actual earnings on investments	$ 46,283	$ 0
Changes in proportionate share	$ 124,182	$ 399,706
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,106	$ 88,991
Total (prior to post-MD contributions)	$ 309,979	$ 490,530
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (180,551)

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	$ (79,566)
2nd Fiscal Year	5,035
3rd Fiscal Year	(29,410)
4th Fiscal Year	(55,283)
5th Fiscal Year	(21,327)
Thereafter	0
Total	$ (180,551)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01121222%
Employer's proportionate share at MD		0.01060605%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,100,126
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,357,432**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,718,754
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,217,259
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	418,237
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,076
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(73,717)
Employer's Total Pension Expense/(Income)	**$**	**362,596**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 139,656	$ 5,626
Changes of assumptions	$ 237,017	$ 304
Net difference between projected and actual earnings on investments	$ 149,763	$ 0
Changes in proportionate share	$ 253,940	$ 104,205
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,376	$ 278,339
Total (prior to post-MD contributions)	$ 789,752	$ 388,474
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 401,278

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	$ (20,092)
2nd Fiscal Year	240,011
3rd Fiscal Year	123,678
4th Fiscal Year	53,076
5th Fiscal Year	4,605
Thereafter	0
Total	$ 401,278

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00008894%
Employer's proportionate share at MD		0.00022402%
Employer's proportionate share of system NPL/(A) at prior MD	$	16,659
Employer's proportionate share of system NPL/(A) at MD	**$**	**49,793**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	78,547
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	25,711
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,834
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,166)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(975)
Employer's Total Pension Expense/(Income)	**$**	**6,693**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,950	$ 119
Changes of assumptions	$ 5,006	$ 6
Net difference between projected and actual earnings on investments	$ 3,163	$ 0
Changes in proportionate share	$ 40,160	$ 69,462
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,037	$ 19,119
Total (prior to post-MD contributions)	$ 68,316	$ 88,706
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,390)

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	$ (2,572)
2nd Fiscal Year	(5,907)
3rd Fiscal Year	(11,866)
4th Fiscal Year	(1,363)
5th Fiscal Year	1,317
Thereafter	0
Total	$ (20,390)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00011546%
Employer's proportionate share at MD		0.00004970%
Employer's proportionate share of system NPL/(A) at prior MD	$	21,626
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,047**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,426
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,704
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,960
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,645)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(922)
Employer's Total Pension Expense/(Income)	**$**	**(5,607)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 654	$ 26
Changes of assumptions	$ 1,111	$ 1
Net difference between projected and actual earnings on investments	$ 702	$ 0
Changes in proportionate share	$ 821	$ 20,008
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,941	$ 3,015
Total (prior to post-MD contributions)	$ 5,229	$ 23,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,821)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,506)
2nd Fiscal Year	(5,396)
3rd Fiscal Year	(3,239)
4th Fiscal Year	(1,291)
5th Fiscal Year	(390)
Thereafter	0
Total	$ (17,821)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00464727%
Employer's proportionate share at MD		0.00645020%
Employer's proportionate share of system NPL/(A) at prior MD	$	870,466
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,433,702**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,261,606
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	740,291
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	254,356
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	149,185
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(21,393)
Employer's Total Pension Expense/(Income)	**$**	**382,148**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 84,934	$ 3,422
Changes of assumptions	$ 144,145	$ 185
Net difference between projected and actual earnings on investments	$ 91,080	$ 0
Changes in proportionate share	$ 454,342	$ 10,441
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 59,963
Total (prior to post-MD contributions)	$ 774,501	$ 74,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 700,490

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 117,717
2nd Fiscal Year	269,561
3rd Fiscal Year	183,503
4th Fiscal Year	107,114
5th Fiscal Year	22,596
Thereafter	0
Total	$ 700,490

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00095124%
Employer's proportionate share at MD		0.00063459%
Employer's proportionate share of system NPL/(A) at prior MD	$	178,174
Employer's proportionate share of system NPL/(A) at MD	**$**	**141,052**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	222,504
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	72,832
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	25,024
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(521)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	19,181
Employer's Total Pension Expense/(Income)	**$**	**43,684**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,356	$ 337
Changes of assumptions	$ 14,181	$ 18
Net difference between projected and actual earnings on investments	$ 8,961	$ 0
Changes in proportionate share	$ 37,802	$ 45,704
Differences between employer contributions and employer's proportionate share of system contributions	$ 142,933	$ 29,784
Total (prior to post-MD contributions)	$ 212,233	$ 75,843
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 136,390

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	$ 23,702
2nd Fiscal Year	40,158
3rd Fiscal Year	34,495
4th Fiscal Year	30,045
5th Fiscal Year	7,991
Thereafter	0
Total	$ 136,390

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.14571371%
Employer's proportionate share at MD	0.13967654%
Employer's proportionate share of system NPL/(A) at prior MD	$ 27,293,178
Employer's proportionate share of system NPL/(A) at MD	**$ 31,046,244**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 48,974,188
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 16,030,714
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,507,976
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 231,027
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (592,135)
Employer's Total Pension Expense/(Income)	**$ 5,146,868**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,839,203	$ 74,097
Changes of assumptions	$ 3,121,399	$ 3,999
Net difference between projected and actual earnings on investments	$ 1,972,305	$ 0
Changes in proportionate share	$ 983,255	$ 850,825
Differences between employer contributions and employer's proportionate share of system contributions	$ 467,620	$ 1,397,587
Total (prior to post-MD contributions)	$ 8,383,782	$ 2,326,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,057,274

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (55,373)
2nd Fiscal Year	3,386,326
3rd Fiscal Year	1,701,800
4th Fiscal Year	855,161
5th Fiscal Year	169,360
Thereafter	0
Total	$ 6,057,274

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00180658%
Employer's proportionate share at MD		0.00185203%
Employer's proportionate share of system NPL/(A) at prior MD	$	338,385
Employer's proportionate share of system NPL/(A) at MD	**$**	**411,655**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	649,369
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	212,558
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	73,033
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(21,120)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(58,116)
Employer's Total Pension Expense/(Income)	**$**	**(6,203)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,387	$ 982
Changes of assumptions	$ 41,388	$ 53
Net difference between projected and actual earnings on investments	$ 26,152	$ 0
Changes in proportionate share	$ 6,812	$ 75,444
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 127,480
Total (prior to post-MD contributions)	$ 98,739	$ 203,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (105,220)

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	$ (67,266)
2nd Fiscal Year	(12,614)
3rd Fiscal Year	(20,348)
4th Fiscal Year	(5,292)
5th Fiscal Year	300
Thereafter	0
Total	$ (105,220)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00573444%
Employer's proportionate share at MD		0.00631182%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,074,100
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,402,944**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,213,086
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	724,409
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	248,899
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	45,341
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,067
Employer's Total Pension Expense/(Income)	**$**	**297,307**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 83,111	$ 3,348
Changes of assumptions	$ 141,052	$ 181
Net difference between projected and actual earnings on investments	$ 89,126	$ 0
Changes in proportionate share	$ 196,265	$ 12,080
Differences between employer contributions and employer's proportionate share of system contributions	$ 42,230	$ 39,983
Total (prior to post-MD contributions)	$ 551,784	$ 55,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 496,192

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 82,197
2nd Fiscal Year	215,642
3rd Fiscal Year	115,999
4th Fiscal Year	67,557
5th Fiscal Year	14,798
Thereafter	0
Total	$ 496,192

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.72887258%
Employer's proportionate share at MD	0.61145755%
Employer's proportionate share of system NPL/(A) at prior MD	$ 136,522,835
Employer's proportionate share of system NPL/(A) at MD	**$ 135,910,154**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 214,392,747
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 70,177,147
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 24,112,091
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (4,008,489)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 292,363
Employer's Total Pension Expense/(Income)	**$ 20,395,965**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,051,419	$ 324,373
Changes of assumptions	$ 13,664,451	$ 17,506
Net difference between projected and actual earnings on investments	$ 8,634,095	$ 0
Changes in proportionate share	$ 6,249,823	$ 17,605,095
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,057,102	$ 4,374,956
Total (prior to post-MD contributions)	$ 42,656,890	$ 22,321,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 20,334,960

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	$ (1,716,432)
2nd Fiscal Year	13,611,385
3rd Fiscal Year	6,392,991
4th Fiscal Year	2,011,905
5th Fiscal Year	35,112
Thereafter	0
Total	$ 20,334,960

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00061830%
Employer's proportionate share at MD		0.00045620%
Employer's proportionate share of system NPL/(A) at prior MD	$	115,812
Employer's proportionate share of system NPL/(A) at MD	**$**	**101,401**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	159,955
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	52,358
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	17,990
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,257)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,361)
Employer's Total Pension Expense/(Income)	**$**	**372**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,007	$ 242
Changes of assumptions	$ 10,195	$ 13
Net difference between projected and actual earnings on investments	$ 6,442	$ 0
Changes in proportionate share	$ 13,284	$ 26,725
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 30,997
Total (prior to post-MD contributions)	$ 35,928	$ 57,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,049)

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	$ (14,917)
2nd Fiscal Year	13
3rd Fiscal Year	(2,062)
4th Fiscal Year	(3,595)
5th Fiscal Year	(1,488)
Thereafter	0
Total	$ (22,049)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00864633%
Employer's proportionate share at MD		0.00745641%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,619,517
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,657,354**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,614,409
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	855,774
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	294,035
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,609)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(38,457)
Employer's Total Pension Expense/(Income)	**$**	**248,969**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 98,183	$ 3,956
Changes of assumptions	$ 166,631	$ 213
Net difference between projected and actual earnings on investments	$ 105,288	$ 0
Changes in proportionate share	$ 176,629	$ 223,181
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,922	$ 88,716
Total (prior to post-MD contributions)	$ 567,653	$ 316,066
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 251,587

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (33,064)
2nd Fiscal Year	170,121
3rd Fiscal Year	88,789
4th Fiscal Year	24,828
5th Fiscal Year	913
Thereafter	0
Total	$ 251,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01063944%
Employer's proportionate share at MD		0.00794499%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,992,840
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,765,952**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,785,718
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	911,849
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	313,301
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,974
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(114,316)
Employer's Total Pension Expense/(Income)	**$**	**206,959**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 104,616	$ 4,215
Changes of assumptions	$ 177,549	$ 227
Net difference between projected and actual earnings on investments	$ 112,187	$ 0
Changes in proportionate share	$ 207,236	$ 347,601
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 254,362
Total (prior to post-MD contributions)	$ 601,588	$ 606,405
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,817)

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	$ (90,446)
2nd Fiscal Year	109,006
3rd Fiscal Year	18,696
4th Fiscal Year	(28,163)
5th Fiscal Year	(13,908)
Thereafter	0
Total	$ (4,817)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00169110%
Employer's proportionate share at MD		0.00084429%
Employer's proportionate share of system NPL/(A) at prior MD	$	316,755
Employer's proportionate share of system NPL/(A) at MD	**$**	**187,662**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	296,030
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	96,899
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	33,294
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(26,233)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(36,368)
Employer's Total Pension Expense/(Income)	**$**	**(29,307)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,117	$ 448
Changes of assumptions	$ 18,868	$ 24
Net difference between projected and actual earnings on investments	$ 11,922	$ 0
Changes in proportionate share	$ 38,692	$ 140,359
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 78,960
Total (prior to post-MD contributions)	$ 80,599	$ 219,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (139,192)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54,001)
2nd Fiscal Year	(27,847)
3rd Fiscal Year	(26,719)
4th Fiscal Year	(22,951)
5th Fiscal Year	(7,674)
Thereafter	0
Total	$ (139,192)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01020402%
Employer's proportionate share at MD		0.00899937%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,911,283
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,000,312**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,155,411
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,032,860
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	354,879
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	8,970
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(34,869)
Employer's Total Pension Expense/(Income)	**$**	**328,980**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 118,500	$ 4,774
Changes of assumptions	$ 201,112	$ 258
Net difference between projected and actual earnings on investments	$ 127,076	$ 0
Changes in proportionate share	$ 107,253	$ 162,423
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,593	$ 97,829
Total (prior to post-MD contributions)	$ 585,534	$ 265,284
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 320,250

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	$ 8,202
2nd Fiscal Year	198,461
3rd Fiscal Year	77,581
4th Fiscal Year	32,333
5th Fiscal Year	3,673
Thereafter	0
Total	$ 320,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00304672%
Employer's proportionate share at MD		0.00215044%
Employer's proportionate share of system NPL/(A) at prior MD	$	570,672
Employer's proportionate share of system NPL/(A) at MD	**$**	**477,984**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	754,000
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	246,807
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	84,800
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,368)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(59,885)
Employer's Total Pension Expense/(Income)	**$**	**17,547**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,316	$ 1,141
Changes of assumptions	$ 48,057	$ 62
Net difference between projected and actual earnings on investments	$ 30,365	$ 0
Changes in proportionate share	$ 92,414	$ 130,501
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 145,964
Total (prior to post-MD contributions)	$ 199,152	$ 277,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (78,516)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (50,171)
2nd Fiscal Year	7,926
3rd Fiscal Year	(9,085)
4th Fiscal Year	(18,988)
5th Fiscal Year	(8,197)
Thereafter	0
Total	$ (78,516)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01382772%
Employer's proportionate share at MD		0.01211038%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,590,027
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,691,804**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,246,211
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,389,912
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	477,558
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(20,983)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(50,808)
Employer's Total Pension Expense/(Income)	**$**	**405,767**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 159,464	$ 6,424
Changes of assumptions	$ 270,635	$ 347
Net difference between projected and actual earnings on investments	$ 171,005	$ 0
Changes in proportionate share	$ 102,568	$ 325,156
Differences between employer contributions and employer's proportionate share of system contributions	$ 54,757	$ 144,505
Total (prior to post-MD contributions)	$ 758,429	$ 476,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 281,997

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54,092)
2nd Fiscal Year	228,060
3rd Fiscal Year	76,649
4th Fiscal Year	26,599
5th Fiscal Year	4,781
Thereafter	0
Total	$ 281,997

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01797717%
Employer's proportionate share at MD		0.01542977%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,367,247
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,429,612**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,410,074
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,770,879
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	608,454
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(18,909)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,123)
Employer's Total Pension Expense/(Income)	**$**	**564,422**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 203,173	$ 8,185
Changes of assumptions	$ 344,814	$ 442
Net difference between projected and actual earnings on investments	$ 217,876	$ 0
Changes in proportionate share	$ 239,690	$ 493,617
Differences between employer contributions and employer's proportionate share of system contributions	$ 135,491	$ 124,039
Total (prior to post-MD contributions)	$ 1,141,044	$ 626,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 514,761

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	$ (17,697)
2nd Fiscal Year	314,281
3rd Fiscal Year	144,909
4th Fiscal Year	68,084
5th Fiscal Year	5,184
Thereafter	0
Total	$ 514,761

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00075376%
Employer's proportionate share at MD		0.00063322%
Employer's proportionate share of system NPL/(A) at prior MD	$	141,184
Employer's proportionate share of system NPL/(A) at MD	**$**	**140,747**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	222,023
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	72,675
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,970
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,828
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,877)
Employer's Total Pension Expense/(Income)	**$**	**26,921**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,338	$ 336
Changes of assumptions	$ 14,151	$ 18
Net difference between projected and actual earnings on investments	$ 8,941	$ 0
Changes in proportionate share	$ 20,735	$ 25,786
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,661	$ 6,878
Total (prior to post-MD contributions)	$ 54,826	$ 33,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,808

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	$ (1,446)
2nd Fiscal Year	12,592
3rd Fiscal Year	7,608
4th Fiscal Year	3,089
5th Fiscal Year	(35)
Thereafter	0
Total	$ 21,808

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00967952%
Employer's proportionate share at MD		0.00791789%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,813,041
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,759,929**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,776,216
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	908,738
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	312,232
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	142,794
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(39,757)
Employer's Total Pension Expense/(Income)	**$**	**415,269**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 104,259	$ 4,200
Changes of assumptions	$ 176,944	$ 227
Net difference between projected and actual earnings on investments	$ 111,805	$ 0
Changes in proportionate share	$ 460,861	$ 227,261
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,507	$ 120,921
Total (prior to post-MD contributions)	$ 870,376	$ 352,609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 517,767

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	$ 108,724
2nd Fiscal Year	279,159
3rd Fiscal Year	122,445
4th Fiscal Year	11,713
5th Fiscal Year	(4,274)
Thereafter	0
Total	$ 517,767

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02604024%
Employer's proportionate share at MD		0.02468751%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,877,516
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,487,353**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,656,076
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,833,392
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	973,522
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	152,132
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	48,056
Employer's Total Pension Expense/(Income)	**$**	**1,173,710**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 325,075	$ 13,097
Changes of assumptions	$ 551,700	$ 707
Net difference between projected and actual earnings on investments	$ 348,600	$ 0
Changes in proportionate share	$ 636,405	$ 194,328
Differences between employer contributions and employer's proportionate share of system contributions	$ 200,707	$ 119,370
Total (prior to post-MD contributions)	$ 2,062,487	$ 327,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,734,985

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	$ 270,062
2nd Fiscal Year	813,239
3rd Fiscal Year	433,750
4th Fiscal Year	189,045
5th Fiscal Year	28,890
Thereafter	0
Total	$ 1,734,985

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00665945%
Employer's proportionate share at MD		0.00692395%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,247,361
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,539,003**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,427,715
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	794,664
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	273,038
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,400
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	56,169
Employer's Total Pension Expense/(Income)	**$**	**347,607**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 91,172	$ 3,673
Changes of assumptions	$ 154,732	$ 198
Net difference between projected and actual earnings on investments	$ 97,770	$ 0
Changes in proportionate share	$ 105,088	$ 61,831
Differences between employer contributions and employer's proportionate share of system contributions	$ 257,483	$ 51,746
Total (prior to post-MD contributions)	$ 706,245	$ 117,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 588,797

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	$ 95,194
2nd Fiscal Year	249,378
3rd Fiscal Year	151,151
4th Fiscal Year	79,219
5th Fiscal Year	13,854
Thereafter	0
Total	$ 588,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05260057%
Employer's proportionate share at MD		0.04698316%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,852,448
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,443,061**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,473,505
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,392,270
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,852,724
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	73,403
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	129,595
Employer's Total Pension Expense/(Income)	**$**	**2,055,722**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 618,655	$ 24,924
Changes of assumptions	$ 1,049,949	$ 1,345
Net difference between projected and actual earnings on investments	$ 663,426	$ 0
Changes in proportionate share	$ 1,178,458	$ 812,492
Differences between employer contributions and employer's proportionate share of system contributions	$ 155,653	$ 508,646
Total (prior to post-MD contributions)	$ 3,666,141	$ 1,347,407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,318,734

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 242,048
2nd Fiscal Year	1,252,051
3rd Fiscal Year	593,286
4th Fiscal Year	213,864
5th Fiscal Year	17,484
Thereafter	0
Total	$ 2,318,734

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00255596%
Employer's proportionate share at MD		0.00410654%
Employer's proportionate share of system NPL/(A) at prior MD	$	478,749
Employer's proportionate share of system NPL/(A) at MD	**$**	**912,771**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,439,859
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	471,309
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	161,936
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	59,688
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,922
Employer's Total Pension Expense/(Income)	**$**	**235,546**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 54,073	$ 2,178
Changes of assumptions	$ 91,770	$ 118
Net difference between projected and actual earnings on investments	$ 57,986	$ 0
Changes in proportionate share	$ 289,138	$ 12,698
Differences between employer contributions and employer's proportionate share of system contributions	$ 52,130	$ 4,678
Total (prior to post-MD contributions)	$ 545,097	$ 19,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 525,425

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	$ 87,203
2nd Fiscal Year	190,390
3rd Fiscal Year	136,098
4th Fiscal Year	90,306
5th Fiscal Year	21,430
Thereafter	0
Total	$ 525,425

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00187049%
Employer's proportionate share at MD		0.00199122%
Employer's proportionate share of system NPL/(A) at prior MD	$	350,356
Employer's proportionate share of system NPL/(A) at MD	**$**	**442,593**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	698,173
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	228,533
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	78,521
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,075
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,613
Employer's Total Pension Expense/(Income)	**$**	**89,209**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,220	$ 1,056
Changes of assumptions	$ 44,498	$ 57
Net difference between projected and actual earnings on investments	$ 28,117	$ 0
Changes in proportionate share	$ 37,329	$ 2,684
Differences between employer contributions and employer's proportionate share of system contributions	$ 21,992	$ 8,395
Total (prior to post-MD contributions)	$ 158,156	$ 12,192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 145,964

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 16,827
2nd Fiscal Year	63,911
3rd Fiscal Year	38,585
4th Fiscal Year	22,201
5th Fiscal Year	4,440
Thereafter	0
Total	$ 145,964

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00309664%
Employer's proportionate share at MD		0.00386079%
Employer's proportionate share of system NPL/(A) at prior MD	$	580,022
Employer's proportionate share of system NPL/(A) at MD	**$**	**858,147**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,353,692
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	443,104
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	152,246
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	60,869
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,199)
Employer's Total Pension Expense/(Income)	**$**	**187,916**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 50,837	$ 2,048
Changes of assumptions	$ 86,278	$ 111
Net difference between projected and actual earnings on investments	$ 54,516	$ 0
Changes in proportionate share	$ 186,975	$ 60,870
Differences between employer contributions and employer's proportionate share of system contributions	$ 735	$ 77,420
Total (prior to post-MD contributions)	$ 379,341	$ 140,449
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 238,892

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	$ 37,079
2nd Fiscal Year	110,233
3rd Fiscal Year	47,205
4th Fiscal Year	33,771
5th Fiscal Year	10,605
Thereafter	0
Total	$ 238,892

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(4,134)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(573)
Employer's Total Pension Expense/(Income)	**$**	**(4,707)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	5,480
Differences between employer contributions and employer's proportionate share of system contributions	$	12	$	155
Total (prior to post-MD contributions)	$	12	$	5,635
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,623)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,076)
2nd Fiscal Year	(1,553)
3rd Fiscal Year	3
4th Fiscal Year	3
5th Fiscal Year	0
Thereafter	0
Total	$ (5,623)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00200433%
Employer's proportionate share at MD		0.00179205%
Employer's proportionate share of system NPL/(A) at prior MD	$	375,425
Employer's proportionate share of system NPL/(A) at MD	**$**	**398,323**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	628,339
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	205,674
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	70,667
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,491
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,299
Employer's Total Pension Expense/(Income)	**$**	**77,457**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 23,597	$ 951
Changes of assumptions	$ 40,048	$ 51
Net difference between projected and actual earnings on investments	$ 25,305	$ 0
Changes in proportionate share	$ 4,774	$ 49,805
Differences between employer contributions and employer's proportionate share of system contributions	$ 33,338	$ 18,174
Total (prior to post-MD contributions)	$ 127,062	$ 68,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 58,081

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,479)
2nd Fiscal Year	33,982
3rd Fiscal Year	15,268
4th Fiscal Year	10,023
5th Fiscal Year	2,287
Thereafter	0
Total	$ 58,081

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01724655%
Employer's proportionate share at MD		0.01546451%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,230,397
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,437,334**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,422,255
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,774,866
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	609,824
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	77,924
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(32,146)
Employer's Total Pension Expense/(Income)	**$**	**655,602**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 203,630	$ 8,204
Changes of assumptions	$ 345,591	$ 443
Net difference between projected and actual earnings on investments	$ 218,367	$ 0
Changes in proportionate share	$ 344,463	$ 229,894
Differences between employer contributions and employer's proportionate share of system contributions	$ 39,666	$ 135,747
Total (prior to post-MD contributions)	$ 1,151,717	$ 374,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 777,429

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	$ 65,595
2nd Fiscal Year	424,205
3rd Fiscal Year	208,552
4th Fiscal Year	72,274
5th Fiscal Year	6,803
Thereafter	0
Total	$ 777,429

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00319247%
Employer's proportionate share at MD		0.00400595%
Employer's proportionate share of system NPL/(A) at prior MD	$	597,972
Employer's proportionate share of system NPL/(A) at MD	**$**	**890,412**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,404,589
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	459,764
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	157,970
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,891
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,707
Employer's Total Pension Expense/(Income)	**$**	**181,568**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 52,749	$ 2,125
Changes of assumptions	$ 89,522	$ 115
Net difference between projected and actual earnings on investments	$ 56,566	$ 0
Changes in proportionate share	$ 110,222	$ 51,637
Differences between employer contributions and employer's proportionate share of system contributions	$ 33,668	$ 17,674
Total (prior to post-MD contributions)	$ 342,727	$ 71,551
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 271,176

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,161
2nd Fiscal Year	111,840
3rd Fiscal Year	73,201
4th Fiscal Year	55,275
5th Fiscal Year	13,700
Thereafter	0
Total	$ 271,176

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00361240%
Employer's proportionate share at MD		0.00385801%
Employer's proportionate share of system NPL/(A) at prior MD	$	676,627
Employer's proportionate share of system NPL/(A) at MD	**$**	**857,529**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,352,718
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	442,785
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	152,136
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,669)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,688)
Employer's Total Pension Expense/(Income)	**$**	**137,779**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 50,801	$ 2,047
Changes of assumptions	$ 86,216	$ 110
Net difference between projected and actual earnings on investments	$ 54,477	$ 0
Changes in proportionate share	$ 50,775	$ 23,388
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,593	$ 33,784
Total (prior to post-MD contributions)	$ 257,862	$ 59,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 198,533

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	$ 4,464
2nd Fiscal Year	97,319
3rd Fiscal Year	53,348
4th Fiscal Year	35,499
5th Fiscal Year	7,904
Thereafter	0
Total	$ 198,533

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04167093%
Employer's proportionate share at MD		0.03917550%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,805,251
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,707,633**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,735,938
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,496,183
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,544,839
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	200,275
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	69,006
Employer's Total Pension Expense/(Income)	**$**	**1,814,120**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 515,847	$ 20,782
Changes of assumptions	$ 875,468	$ 1,122
Net difference between projected and actual earnings on investments	$ 553,178	$ 0
Changes in proportionate share	$ 700,735	$ 350,149
Differences between employer contributions and employer's proportionate share of system contributions	$ 381,088	$ 286,187
Total (prior to post-MD contributions)	$ 3,026,316	$ 658,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,368,076

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	$ 353,267
2nd Fiscal Year	1,178,987
3rd Fiscal Year	553,145
4th Fiscal Year	237,205
5th Fiscal Year	45,472
Thereafter	0
Total	$ 2,368,076

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00756460%
Employer's proportionate share at MD		0.00619153%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,416,901
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,376,206**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,170,910
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	710,604
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	244,156
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,929
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(35,015)
Employer's Total Pension Expense/(Income)	**$**	**211,070**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 81,527	$ 3,285
Changes of assumptions	$ 138,364	$ 177
Net difference between projected and actual earnings on investments	$ 87,428	$ 0
Changes in proportionate share	$ 121,505	$ 188,157
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,253	$ 73,851
Total (prior to post-MD contributions)	$ 438,077	$ 265,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 172,607

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	$ (27,325)
2nd Fiscal Year	129,851
3rd Fiscal Year	61,408
4th Fiscal Year	11,916
5th Fiscal Year	(3,243)
Thereafter	0
Total	$ 172,607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07975377%
Employer's proportionate share at MD		0.07177450%
Employer's proportionate share of system NPL/(A) at prior MD	$	14,938,428
Employer's proportionate share of system NPL/(A) at MD	**$**	**15,953,492**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	25,165,986
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,237,579
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,830,341
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(112,434)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(186,069)
Employer's Total Pension Expense/(Income)	**$**	**2,531,838**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 945,097	$ 38,076
Changes of assumptions	$ 1,603,969	$ 2,055
Net difference between projected and actual earnings on investments	$ 1,013,493	$ 0
Changes in proportionate share	$ 722,558	$ 1,189,691
Differences between employer contributions and employer's proportionate share of system contributions	$ 269,676	$ 546,638
Total (prior to post-MD contributions)	$ 4,554,793	$ 1,776,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,778,333

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (126,171)
2nd Fiscal Year	1,644,399
3rd Fiscal Year	847,668
4th Fiscal Year	368,771
5th Fiscal Year	43,666
Thereafter	0
Total	$ 2,778,333

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00713758%
Employer's proportionate share at MD		0.00469928%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,336,918
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,044,520**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,647,688
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	539,338
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	185,310
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(40,026)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	23,813
Employer's Total Pension Expense/(Income)	**$**	**169,097**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,878	$ 2,493
Changes of assumptions	$ 105,016	$ 135
Net difference between projected and actual earnings on investments	$ 66,356	$ 0
Changes in proportionate share	$ 275,799	$ 407,275
Differences between employer contributions and employer's proportionate share of system contributions	$ 126,528	$ 34,358
Total (prior to post-MD contributions)	$ 635,577	$ 444,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 191,316

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,303)
2nd Fiscal Year	137,338
3rd Fiscal Year	74,199
4th Fiscal Year	(3,419)
5th Fiscal Year	(8,498)
Thereafter	0
Total	$ 191,316

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00279403%
Employer's proportionate share at MD		0.00206406%
Employer's proportionate share of system NPL/(A) at prior MD	$	523,341
Employer's proportionate share of system NPL/(A) at MD	**$**	**458,784**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	723,713
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	236,893
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	81,394
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,949
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,301)
Employer's Total Pension Expense/(Income)	**$**	**60,042**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 27,179	$ 1,095
Changes of assumptions	$ 46,126	$ 59
Net difference between projected and actual earnings on investments	$ 29,146	$ 0
Changes in proportionate share	$ 61,192	$ 94,238
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 56,828
Total (prior to post-MD contributions)	$ 163,643	$ 152,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,423

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	$ (19,971)
2nd Fiscal Year	31,713
3rd Fiscal Year	9,399
4th Fiscal Year	(5,647)
5th Fiscal Year	(4,071)
Thereafter	0
Total	$ 11,423

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00364178%
Employer's proportionate share at MD		0.00316345%
Employer's proportionate share of system NPL/(A) at prior MD	$	682,130
Employer's proportionate share of system NPL/(A) at MD	**$**	**703,148**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,109,187
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	363,070
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	124,747
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	23,303
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,002)
Employer's Total Pension Expense/(Income)	**$**	**137,048**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 41,655	$ 1,678
Changes of assumptions	$ 70,695	$ 91
Net difference between projected and actual earnings on investments	$ 44,670	$ 0
Changes in proportionate share	$ 98,693	$ 116,365
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,404	$ 44,457
Total (prior to post-MD contributions)	$ 269,117	$ 162,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 106,526

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	$ 22,732
2nd Fiscal Year	69,208
3rd Fiscal Year	10,770
4th Fiscal Year	2,944
5th Fiscal Year	871
Thereafter	0
Total	$ 106,526

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00366403%
Employer's proportionate share at MD		0.00202960%
Employer's proportionate share of system NPL/(A) at prior MD	$	686,298
Employer's proportionate share of system NPL/(A) at MD	**$**	**451,124**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	711,630
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	232,938
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	80,035
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,270
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(26,149)
Employer's Total Pension Expense/(Income)	**$**	**76,156**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,725	$ 1,077
Changes of assumptions	$ 45,356	$ 58
Net difference between projected and actual earnings on investments	$ 28,659	$ 0
Changes in proportionate share	$ 233,992	$ 224,272
Differences between employer contributions and employer's proportionate share of system contributions	$ 98	$ 76,232
Total (prior to post-MD contributions)	$ 334,830	$ 301,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 33,191

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,680)
2nd Fiscal Year	52,667
3rd Fiscal Year	19,051
4th Fiscal Year	(23,776)
5th Fiscal Year	(12,071)
Thereafter	0
Total	$ 33,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00719866%
Employer's proportionate share at MD		0.00806005%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,348,358
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,791,527**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,826,061
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	925,054
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	317,838
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(409,319)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	342,926
Employer's Total Pension Expense/(Income)	**$**	**251,445**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 106,131	$ 4,276
Changes of assumptions	$ 180,121	$ 231
Net difference between projected and actual earnings on investments	$ 113,812	$ 0
Changes in proportionate share	$ 111,125	$ 412,883
Differences between employer contributions and employer's proportionate share of system contributions	$ 275,800	$ 263
Total (prior to post-MD contributions)	$ 786,989	$ 417,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 369,336

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (105,653)
2nd Fiscal Year	187,532
3rd Fiscal Year	162,599
4th Fiscal Year	101,148
5th Fiscal Year	23,711
Thereafter	0
Total	$ 369,336

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00317894%
Employer's proportionate share at MD		0.00231277%
Employer's proportionate share of system NPL/(A) at prior MD	$	595,437
Employer's proportionate share of system NPL/(A) at MD	**$**	**514,065**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	810,917
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	265,437
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	91,201
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,022)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,229)
Employer's Total Pension Expense/(Income)	**$**	**78,950**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,454	$ 1,227
Changes of assumptions	$ 51,684	$ 66
Net difference between projected and actual earnings on investments	$ 32,658	$ 0
Changes in proportionate share	$ 22,741	$ 158,536
Differences between employer contributions and employer's proportionate share of system contributions	$ 46,517	$ 42,484
Total (prior to post-MD contributions)	$ 184,054	$ 202,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,259)

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	$ (29,172)
2nd Fiscal Year	20,724
3rd Fiscal Year	(2,976)
4th Fiscal Year	(5,352)
5th Fiscal Year	(1,483)
Thereafter	0
Total	$ (18,259)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	225
Employer's Total Pension Expense/(Income)	**$**	**225**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	751	$	0
Total (prior to post-MD contributions)	$	751	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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	$ 225
2nd Fiscal Year	225
3rd Fiscal Year	166
4th Fiscal Year	104
5th Fiscal Year	31
Thereafter	0
Total	$ 751

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05308263%
Employer's proportionate share at MD	0.04024619%
Employer's proportionate share of system NPL/(A) at prior MD	$ 9,942,741
Employer's proportionate share of system NPL/(A) at MD	**$ 8,945,618**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 14,111,350
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,619,066
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,587,060
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (33,112)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (162,181)
Employer's Total Pension Expense/(Income)	**$ 1,391,767**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 529,945	$ 21,350
Changes of assumptions	$ 899,395	$ 1,152
Net difference between projected and actual earnings on investments	$ 568,297	$ 0
Changes in proportionate share	$ 786,425	$ 1,693,865
Differences between employer contributions and employer's proportionate share of system contributions	$ 144,959	$ 499,788
Total (prior to post-MD contributions)	$ 2,929,021	$ 2,216,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 712,866

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (186,110)
2nd Fiscal Year	767,618
3rd Fiscal Year	247,564
4th Fiscal Year	(64,026)
5th Fiscal Year	(52,180)
Thereafter	0
Total	$ 712,866

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00120555%
Employer's proportionate share at MD		0.00083227%
Employer's proportionate share of system NPL/(A) at prior MD	$	225,808
Employer's proportionate share of system NPL/(A) at MD	**$**	**184,991**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	291,815
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	95,520
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	32,820
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,678)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,719)
Employer's Total Pension Expense/(Income)	**$**	**22,423**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,959	$ 442
Changes of assumptions	$ 18,599	$ 24
Net difference between projected and actual earnings on investments	$ 11,752	$ 0
Changes in proportionate share	$ 57,946	$ 73,205
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,699	$ 7,867
Total (prior to post-MD contributions)	$ 102,955	$ 81,538
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,417

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,704)
2nd Fiscal Year	16,829
3rd Fiscal Year	9,621
4th Fiscal Year	639
5th Fiscal Year	(1,968)
Thereafter	0
Total	$ 21,417

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(4,051)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(481)
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	$	3,846
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	396
Total (prior to post-MD contributions)	$	0	$	4,242
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,242)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,604)
2nd Fiscal Year	(1,034)
3rd Fiscal Year	(459)
4th Fiscal Year	(145)
5th Fiscal Year	0
Thereafter	0
Total	$ (4,242)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00135235%
Employer's proportionate share at MD		0.00141462%
Employer's proportionate share of system NPL/(A) at prior MD	$	253,304
Employer's proportionate share of system NPL/(A) at MD	**$**	**314,431**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	496,002
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	162,356
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	55,784
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	19,800
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,317)
Employer's Total Pension Expense/(Income)	**$**	**66,267**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,627	$ 750
Changes of assumptions	$ 31,613	$ 41
Net difference between projected and actual earnings on investments	$ 19,975	$ 0
Changes in proportionate share	$ 54,581	$ 29,353
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,453	$ 15,172
Total (prior to post-MD contributions)	$ 128,249	$ 45,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 82,933

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,153
2nd Fiscal Year	35,214
3rd Fiscal Year	21,774
4th Fiscal Year	15,054
5th Fiscal Year	2,738
Thereafter	0
Total	$ 82,933

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00881633%
Employer's proportionate share at MD		0.00736452%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,651,359
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,636,930**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,582,190
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	845,228
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	290,411
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,804
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,158
Employer's Total Pension Expense/(Income)	**$**	**316,373**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 96,973	$ 3,907
Changes of assumptions	$ 164,577	$ 211
Net difference between projected and actual earnings on investments	$ 103,991	$ 0
Changes in proportionate share	$ 67,262	$ 187,293
Differences between employer contributions and employer's proportionate share of system contributions	$ 77,489	$ 66,832
Total (prior to post-MD contributions)	$ 510,292	$ 258,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 252,049

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	$ 18,513
2nd Fiscal Year	163,968
3rd Fiscal Year	57,681
4th Fiscal Year	12,673
5th Fiscal Year	(786)
Thereafter	0
Total	$ 252,049

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00866367%
Employer's proportionate share at MD		0.00838514%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,622,765
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,863,785**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,940,046
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	962,365
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	330,658
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	8,887
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(44,695)
Employer's Total Pension Expense/(Income)	**$**	**294,850**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 110,412	$ 4,448
Changes of assumptions	$ 187,386	$ 240
Net difference between projected and actual earnings on investments	$ 118,402	$ 0
Changes in proportionate share	$ 49,185	$ 35,932
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,084	$ 89,506
Total (prior to post-MD contributions)	$ 477,469	$ 130,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 347,343

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,890)
2nd Fiscal Year	197,870
3rd Fiscal Year	96,925
4th Fiscal Year	49,632
5th Fiscal Year	9,807
Thereafter	0
Total	$ 347,343

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00082927%
Employer's proportionate share at MD		0.00090534%
Employer's proportionate share of system NPL/(A) at prior MD	$	155,328
Employer's proportionate share of system NPL/(A) at MD	**$**	**201,232**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	317,435
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	103,906
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	35,701
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(608)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,570
Employer's Total Pension Expense/(Income)	**$**	**39,663**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,921	$ 480
Changes of assumptions	$ 20,232	$ 26
Net difference between projected and actual earnings on investments	$ 12,784	$ 0
Changes in proportionate share	$ 16,452	$ 23,380
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,492	$ 1,232
Total (prior to post-MD contributions)	$ 76,881	$ 25,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 51,763

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	$ 3,851
2nd Fiscal Year	21,897
3rd Fiscal Year	13,036
4th Fiscal Year	10,592
5th Fiscal Year	2,387
Thereafter	0
Total	$ 51,763

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08163753%
Employer's proportionate share at MD	0.07333257%
Employer's proportionate share of system NPL/(A) at prior MD	$ 15,291,270
Employer's proportionate share of system NPL/(A) at MD	**$ 16,299,808**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 25,712,286
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,416,399
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,891,781
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (102,114)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (334,660)
Employer's Total Pension Expense/(Income)	**$ 2,455,007**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 965,613	$ 38,902
Changes of assumptions	$ 1,638,788	$ 2,100
Net difference between projected and actual earnings on investments	$ 1,035,494	$ 0
Changes in proportionate share	$ 1,206,837	$ 1,309,656
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,466	$ 763,762
Total (prior to post-MD contributions)	$ 4,869,198	$ 2,114,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,754,778

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (181,869)
2nd Fiscal Year	1,720,084
3rd Fiscal Year	873,978
4th Fiscal Year	316,997
5th Fiscal Year	25,587
Thereafter	0
Total	$ 2,754,778

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00243972%
Employer's proportionate share at MD		0.00184554%
Employer's proportionate share of system NPL/(A) at prior MD	$	456,976
Employer's proportionate share of system NPL/(A) at MD	**$**	**410,213**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	647,094
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	211,813
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	72,777
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,922)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,641)
Employer's Total Pension Expense/(Income)	**$**	**50,214**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,301	$ 979
Changes of assumptions	$ 41,243	$ 53
Net difference between projected and actual earnings on investments	$ 26,060	$ 0
Changes in proportionate share	$ 21,737	$ 77,180
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,735	$ 29,530
Total (prior to post-MD contributions)	$ 116,076	$ 107,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,334

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	$ (16,878)
2nd Fiscal Year	28,021
3rd Fiscal Year	5,117
4th Fiscal Year	(5,292)
5th Fiscal Year	(2,633)
Thereafter	0
Total	$ 8,334

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00738460%
Employer's proportionate share at MD		0.00565442%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,383,186
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,256,822**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,982,585
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	648,959
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	222,975
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	98,212
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(24,615)
Employer's Total Pension Expense/(Income)	**$**	**296,572**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 74,455	$ 3,000
Changes of assumptions	$ 126,361	$ 162
Net difference between projected and actual earnings on investments	$ 79,843	$ 0
Changes in proportionate share	$ 468,738	$ 223,778
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,410	$ 109,761
Total (prior to post-MD contributions)	$ 755,807	$ 336,701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 419,106

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 82,599
2nd Fiscal Year	207,160
3rd Fiscal Year	121,183
4th Fiscal Year	18,193
5th Fiscal Year	(10,027)
Thereafter	0
Total	$ 419,106

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00134522%
Employer's proportionate share at MD		0.00139527%
Employer's proportionate share of system NPL/(A) at prior MD	$	251,969
Employer's proportionate share of system NPL/(A) at MD	**$**	**310,130**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	489,218
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	160,136
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	55,021
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	17,971
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,666)
Employer's Total Pension Expense/(Income)	**$**	**50,326**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,372	$ 740
Changes of assumptions	$ 31,181	$ 40
Net difference between projected and actual earnings on investments	$ 19,702	$ 0
Changes in proportionate share	$ 73,632	$ 53,115
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 54,610
Total (prior to post-MD contributions)	$ 142,887	$ 108,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 34,382

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,093
2nd Fiscal Year	27,445
3rd Fiscal Year	(373)
4th Fiscal Year	721
5th Fiscal Year	1,496
Thereafter	0
Total	$ 34,382

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00752960%
Employer's proportionate share at MD		0.00785832%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,410,346
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,746,688**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,755,329
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	901,901
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	309,883
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	88,605
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(45,195)
Employer's Total Pension Expense/(Income)	**$**	**353,293**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 103,475	$ 4,169
Changes of assumptions	$ 175,613	$ 225
Net difference between projected and actual earnings on investments	$ 110,964	$ 0
Changes in proportionate share	$ 168,409	$ 25,172
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 105,950
Total (prior to post-MD contributions)	$ 558,461	$ 135,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 422,945

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 40,049
2nd Fiscal Year	214,411
3rd Fiscal Year	103,382
4th Fiscal Year	52,856
5th Fiscal Year	12,247
Thereafter	0
Total	$ 422,945

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00559248%
Employer's proportionate share at MD		0.00553033%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,047,510
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,229,240**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,939,076
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	634,717
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	218,082
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	66,857
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(45,761)
Employer's Total Pension Expense/(Income)	**$**	**239,178**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 72,821	$ 2,934
Changes of assumptions	$ 123,588	$ 158
Net difference between projected and actual earnings on investments	$ 78,091	$ 0
Changes in proportionate share	$ 166,065	$ 8,017
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 112,457
Total (prior to post-MD contributions)	$ 440,565	$ 123,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 316,999

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	$ 27,668
2nd Fiscal Year	159,370
3rd Fiscal Year	87,310
4th Fiscal Year	37,320
5th Fiscal Year	5,332
Thereafter	0
Total	$ 316,999

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(1,842)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(340)
Employer's Total Pension Expense/(Income)	**$**	**(2,182)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	642	$	3,484
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	100
Total (prior to post-MD contributions)	$	642	$	3,584
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,942)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,947)
2nd Fiscal Year	(995)
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (2,942)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00527549%
Employer's proportionate share at MD		0.00434315%
Employer's proportionate share of system NPL/(A) at prior MD	$	988,135
Employer's proportionate share of system NPL/(A) at MD	**$**	**965,362**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,522,820
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	498,464
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	171,267
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	49,738
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(44,680)
Employer's Total Pension Expense/(Income)	**$**	**176,325**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 57,189	$ 2,304
Changes of assumptions	$ 97,058	$ 124
Net difference between projected and actual earnings on investments	$ 61,328	$ 0
Changes in proportionate share	$ 248,214	$ 136,228
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 119,039
Total (prior to post-MD contributions)	$ 463,789	$ 257,695
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 206,094

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 18,570
2nd Fiscal Year	133,043
3rd Fiscal Year	57,705
4th Fiscal Year	233
5th Fiscal Year	(3,459)
Thereafter	0
Total	$ 206,094

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00753235%
Employer's proportionate share at MD		0.00161369%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,410,861
Employer's proportionate share of system NPL/(A) at MD	**$**	**358,679**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	565,801
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	185,204
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	63,634
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(110,644)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(78,101)
Employer's Total Pension Expense/(Income)	**$**	**(125,111)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 21,248	$ 856
Changes of assumptions	$ 36,062	$ 46
Net difference between projected and actual earnings on investments	$ 22,786	$ 0
Changes in proportionate share	$ 290,287	$ 789,351
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,439	$ 224,178
Total (prior to post-MD contributions)	$ 371,822	$ 1,014,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (642,609)

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	$ (167,431)
2nd Fiscal Year	(113,294)
3rd Fiscal Year	(139,702)
4th Fiscal Year	(168,981)
5th Fiscal Year	(53,202)
Thereafter	0
Total	$ (642,609)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00961473%
Employer's proportionate share at MD		0.00857999%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,800,905
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,907,095**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,008,365
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	984,728
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	338,342
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(51,356)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(23,347)
Employer's Total Pension Expense/(Income)	**$**	**263,639**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 112,978	$ 4,552
Changes of assumptions	$ 191,740	$ 246
Net difference between projected and actual earnings on investments	$ 121,154	$ 0
Changes in proportionate share	$ 96,698	$ 203,800
Differences between employer contributions and employer's proportionate share of system contributions	$ 44,987	$ 68,045
Total (prior to post-MD contributions)	$ 567,557	$ 276,643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 290,914

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	$ (22,078)
2nd Fiscal Year	182,629
3rd Fiscal Year	83,832
4th Fiscal Year	41,233
5th Fiscal Year	5,297
Thereafter	0
Total	$ 290,914

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00523848%
Employer's proportionate share at MD		0.00425955%
Employer's proportionate share of system NPL/(A) at prior MD	$	981,203
Employer's proportionate share of system NPL/(A) at MD	**$**	**946,781**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,493,508
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	488,870
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	167,970
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(50,803)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,167)
Employer's Total Pension Expense/(Income)	**$**	**109,000**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 56,088	$ 2,260
Changes of assumptions	$ 95,190	$ 122
Net difference between projected and actual earnings on investments	$ 60,147	$ 0
Changes in proportionate share	$ 47,734	$ 186,156
Differences between employer contributions and employer's proportionate share of system contributions	$ 43,313	$ 31,193
Total (prior to post-MD contributions)	$ 302,472	$ 219,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 82,741

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	$ (44,604)
2nd Fiscal Year	74,856
3rd Fiscal Year	39,596
4th Fiscal Year	13,322
5th Fiscal Year	(429)
Thereafter	0
Total	$ 82,741

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.17167201%
Employer's proportionate share at MD	0.12507425%
Employer's proportionate share of system NPL/(A) at prior MD	$ 32,155,345
Employer's proportionate share of system NPL/(A) at MD	**$ 27,800,557**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 43,854,250
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 14,354,805
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,932,152
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 256,825
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,106,636)
Employer's Total Pension Expense/(Income)	**$ 4,082,341**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,646,926	$ 66,351
Changes of assumptions	$ 2,795,077	$ 3,581
Net difference between projected and actual earnings on investments	$ 1,766,113	$ 0
Changes in proportionate share	$ 5,604,066	$ 6,111,887
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,584,456
Total (prior to post-MD contributions)	$ 11,812,182	$ 8,766,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,045,907

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (313,087)
2nd Fiscal Year	2,718,388
3rd Fiscal Year	1,119,252
4th Fiscal Year	(215,423)
5th Fiscal Year	(263,224)
Thereafter	0
Total	$ 3,045,907

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01883759%
Employer's proportionate share at MD		0.01780128%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,528,410
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,956,734**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,241,587
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,043,058
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	701,972
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(28,173)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(65,732)
Employer's Total Pension Expense/(Income)	**$**	**608,067**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 234,400	$ 9,443
Changes of assumptions	$ 397,811	$ 510
Net difference between projected and actual earnings on investments	$ 251,363	$ 0
Changes in proportionate share	$ 223,584	$ 586,504
Differences between employer contributions and employer's proportionate share of system contributions	$ 90,843	$ 203,046
Total (prior to post-MD contributions)	$ 1,198,001	$ 799,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 398,498

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (59,865)
2nd Fiscal Year	281,930
3rd Fiscal Year	76,135
4th Fiscal Year	79,639
5th Fiscal Year	20,659
Thereafter	0
Total	$ 398,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00147148%
Employer's proportionate share at MD		0.00071707%
Employer's proportionate share of system NPL/(A) at prior MD	$	275,618
Employer's proportionate share of system NPL/(A) at MD	**$**	**159,385**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	251,423
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	82,298
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	28,277
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,448
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,954)
Employer's Total Pension Expense/(Income)	**$**	**17,771**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,442	$ 380
Changes of assumptions	$ 16,025	$ 21
Net difference between projected and actual earnings on investments	$ 10,125	$ 0
Changes in proportionate share	$ 25,858	$ 97,324
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,163	$ 26,670
Total (prior to post-MD contributions)	$ 76,613	$ 124,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (47,782)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,857)
2nd Fiscal Year	(2,828)
3rd Fiscal Year	(9,494)
4th Fiscal Year	(13,851)
5th Fiscal Year	(4,752)
Thereafter	0
Total	$ (47,782)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00250149%
Employer's proportionate share at MD		0.00178650%
Employer's proportionate share of system NPL/(A) at prior MD	$	468,546
Employer's proportionate share of system NPL/(A) at MD	**$**	**397,090**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	626,393
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	205,037
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	70,448
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,476
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(46,597)
Employer's Total Pension Expense/(Income)	**$**	**26,327**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 23,524	$ 948
Changes of assumptions	$ 39,924	$ 51
Net difference between projected and actual earnings on investments	$ 25,226	$ 0
Changes in proportionate share	$ 90,821	$ 102,760
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 116,594
Total (prior to post-MD contributions)	$ 179,495	$ 220,353
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (40,858)

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	$ (32,802)
2nd Fiscal Year	13,912
3rd Fiscal Year	(2,019)
4th Fiscal Year	(13,407)
5th Fiscal Year	(6,542)
Thereafter	0
Total	$ (40,858)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00495557%
Employer's proportionate share at MD		0.00550497%
Employer's proportionate share of system NPL/(A) at prior MD	$	928,212
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,223,603**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,930,184
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	631,807
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	217,082
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,377
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,504)
Employer's Total Pension Expense/(Income)	**$**	**207,955**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 72,487	$ 2,920
Changes of assumptions	$ 123,021	$ 158
Net difference between projected and actual earnings on investments	$ 77,733	$ 0
Changes in proportionate share	$ 101,757	$ 31,951
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,333	$ 41,285
Total (prior to post-MD contributions)	$ 385,331	$ 76,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 309,017

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,607
2nd Fiscal Year	144,338
3rd Fiscal Year	87,161
4th Fiscal Year	57,355
5th Fiscal Year	12,557
Thereafter	0
Total	$ 309,017

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00060156%
Employer's proportionate share at MD		0.00045670%
Employer's proportionate share of system NPL/(A) at prior MD	$	112,676
Employer's proportionate share of system NPL/(A) at MD	**$**	**101,512**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	160,131
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	52,416
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	18,009
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,520)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,799)
Employer's Total Pension Expense/(Income)	**$**	**(1,310)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,014	$ 242
Changes of assumptions	$ 10,206	$ 13
Net difference between projected and actual earnings on investments	$ 6,449	$ 0
Changes in proportionate share	$ 12,401	$ 28,871
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 31,521
Total (prior to post-MD contributions)	$ 35,070	$ 60,647
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	$ (15,165)
2nd Fiscal Year	(2,038)
3rd Fiscal Year	(3,713)
4th Fiscal Year	(3,328)
5th Fiscal Year	(1,334)
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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02805962%
Employer's proportionate share at MD		0.02617471%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,255,759
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,817,916**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,177,527
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,004,078
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,032,168
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	23,684
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(41,601)
Employer's Total Pension Expense/(Income)	**$**	**1,014,251**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 344,658	$ 13,885
Changes of assumptions	$ 584,935	$ 749
Net difference between projected and actual earnings on investments	$ 369,600	$ 0
Changes in proportionate share	$ 315,460	$ 254,856
Differences between employer contributions and employer's proportionate share of system contributions	$ 156,139	$ 194,213
Total (prior to post-MD contributions)	$ 1,770,792	$ 463,703
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,307,089

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	$ 49,769
2nd Fiscal Year	684,634
3rd Fiscal Year	368,890
4th Fiscal Year	176,612
5th Fiscal Year	27,184
Thereafter	0
Total	$ 1,307,089

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(11,672)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,767
Employer's Total Pension Expense/(Income)	**$**	**(8,905)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 815	$ 20,440
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,641	$ 0
Total (prior to post-MD contributions)	$ 4,456	$ 20,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,984)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,654)
2nd Fiscal Year	(4,870)
3rd Fiscal Year	260
4th Fiscal Year	222
5th Fiscal Year	58
Thereafter	0
Total	$ (15,984)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00441752%
Employer's proportionate share at MD		0.00104791%
Employer's proportionate share of system NPL/(A) at prior MD	$	827,432
Employer's proportionate share of system NPL/(A) at MD	**$**	**232,921**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	367,424
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	120,269
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	41,323
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(105,892)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	526
Employer's Total Pension Expense/(Income)	**$**	**(64,043)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,798	$ 556
Changes of assumptions	$ 23,418	$ 30
Net difference between projected and actual earnings on investments	$ 14,797	$ 0
Changes in proportionate share	$ 230,173	$ 517,035
Differences between employer contributions and employer's proportionate share of system contributions	$ 117,313	$ 103,381
Total (prior to post-MD contributions)	$ 399,499	$ 621,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (221,503)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (63,300)
2nd Fiscal Year	(7,039)
3rd Fiscal Year	(47,109)
4th Fiscal Year	(80,889)
5th Fiscal Year	(23,165)
Thereafter	0
Total	$ (221,503)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00144226%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**320,575**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	505,693
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	165,529
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	56,874
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	8,555
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,677)
Employer's Total Pension Expense/(Income)	**$**	**55,752**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,991	$ 765
Changes of assumptions	$ 32,231	$ 41
Net difference between projected and actual earnings on investments	$ 20,365	$ 0
Changes in proportionate share	$ 186,060	$ 47,190
Differences between employer contributions and employer's proportionate share of system contributions	$ 325	$ 30,481
Total (prior to post-MD contributions)	$ 257,972	$ 78,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 179,495

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,865
2nd Fiscal Year	60,731
3rd Fiscal Year	55,206
4th Fiscal Year	45,801
5th Fiscal Year	12,892
Thereafter	0
Total	$ 179,495

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00007521%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**16,717**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	26,371
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,632
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,966
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,256
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	487
Employer's Total Pension Expense/(Income)	**$**	**5,709**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 990	$ 40
Changes of assumptions	$ 1,681	$ 2
Net difference between projected and actual earnings on investments	$ 1,062	$ 0
Changes in proportionate share	$ 9,702	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 939	$ 1,541
Total (prior to post-MD contributions)	$ 14,374	$ 1,583
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,791

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	$ 2,519
2nd Fiscal Year	4,173
3rd Fiscal Year	3,038
4th Fiscal Year	2,388
5th Fiscal Year	672
Thereafter	0
Total	$ 12,791

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.47371771%
Employer's proportionate share at MD	0.38204966%
Employer's proportionate share of system NPL/(A) at prior MD	$ 88,730,577
Employer's proportionate share of system NPL/(A) at MD	**$ 84,919,105**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 133,956,439
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 43,847,942
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 15,065,667
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (194,257)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,650,045)
Employer's Total Pension Expense/(Income)	**$ 13,221,365**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,030,671	$ 202,674
Changes of assumptions	$ 8,537,794	$ 10,938
Net difference between projected and actual earnings on investments	$ 5,394,738	$ 0
Changes in proportionate share	$ 8,114,834	$ 12,099,751
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,249,232	$ 4,956,169
Total (prior to post-MD contributions)	$ 28,327,269	$ 17,269,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,057,737

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	$ (868,068)
2nd Fiscal Year	8,495,922
3rd Fiscal Year	3,378,830
4th Fiscal Year	281,168
5th Fiscal Year	(230,113)
Thereafter	0
Total	$ 11,057,737

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02896381%
Employer's proportionate share at MD		0.02551916%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,425,120
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,672,206**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,947,674
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,928,841
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,006,317
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(91,426)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(91,391)
Employer's Total Pension Expense/(Income)	**$**	**823,500**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 336,026	$ 13,538
Changes of assumptions	$ 570,285	$ 731
Net difference between projected and actual earnings on investments	$ 360,344	$ 0
Changes in proportionate share	$ 175,259	$ 467,135
Differences between employer contributions and employer's proportionate share of system contributions	$ 175,473	$ 260,428
Total (prior to post-MD contributions)	$ 1,617,387	$ 741,832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 875,555

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	$ (80,053)
2nd Fiscal Year	564,108
3rd Fiscal Year	262,748
4th Fiscal Year	112,605
5th Fiscal Year	16,148
Thereafter	0
Total	$ 875,555

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00212479%
Employer's proportionate share at MD		0.00230788%
Employer's proportionate share of system NPL/(A) at prior MD	$	397,988
Employer's proportionate share of system NPL/(A) at MD	**$**	**512,978**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	809,202
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	264,876
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	91,008
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(60,391)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,530
Employer's Total Pension Expense/(Income)	**$**	**42,147**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,389	$ 1,224
Changes of assumptions	$ 51,575	$ 66
Net difference between projected and actual earnings on investments	$ 32,588	$ 0
Changes in proportionate share	$ 29,097	$ 157,192
Differences between employer contributions and employer's proportionate share of system contributions	$ 62,788	$ 6,519
Total (prior to post-MD contributions)	$ 206,437	$ 165,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 41,436

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,010)
2nd Fiscal Year	26,661
3rd Fiscal Year	18,983
4th Fiscal Year	24,240
5th Fiscal Year	5,562
Thereafter	0
Total	$ 41,436

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00492154%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,093,923**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,725,619
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	564,846
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	194,075
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	147,653
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	17,958
Employer's Total Pension Expense/(Income)	**$**	**359,686**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 64,805	$ 2,611
Changes of assumptions	$ 109,983	$ 141
Net difference between projected and actual earnings on investments	$ 69,495	$ 0
Changes in proportionate share	$ 634,910	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 62,822	$ 0
Total (prior to post-MD contributions)	$ 942,015	$ 2,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 939,263

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 175,376
2nd Fiscal Year	294,088
3rd Fiscal Year	230,086
4th Fiscal Year	188,093
5th Fiscal Year	51,619
Thereafter	0
Total	$ 939,263

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00317092%
Employer's proportionate share at MD		0.00253003%
Employer's proportionate share of system NPL/(A) at prior MD	$	593,935
Employer's proportionate share of system NPL/(A) at MD	**$**	**562,356**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	887,094
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	290,372
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	99,769
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,855
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(28,264)
Employer's Total Pension Expense/(Income)	**$**	**94,360**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,314	$ 1,342
Changes of assumptions	$ 56,539	$ 72
Net difference between projected and actual earnings on investments	$ 35,725	$ 0
Changes in proportionate share	$ 58,707	$ 92,718
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 62,194
Total (prior to post-MD contributions)	$ 184,285	$ 156,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,959

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,145)
2nd Fiscal Year	40,573
3rd Fiscal Year	13,878
4th Fiscal Year	(4,597)
5th Fiscal Year	(3,749)
Thereafter	0
Total	$ 27,959

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01280486%
Employer's proportionate share at MD		0.01302618%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,398,438
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,895,361**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,567,314
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,495,018
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	513,672
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	125,198
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(74,996)
Employer's Total Pension Expense/(Income)	**$**	**563,874**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 171,523	$ 6,910
Changes of assumptions	$ 291,100	$ 373
Net difference between projected and actual earnings on investments	$ 183,936	$ 0
Changes in proportionate share	$ 271,605	$ 12,505
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,617	$ 159,714
Total (prior to post-MD contributions)	$ 920,781	$ 179,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 741,279

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 60,423
2nd Fiscal Year	373,204
3rd Fiscal Year	194,438
4th Fiscal Year	93,222
5th Fiscal Year	19,992
Thereafter	0
Total	$ 741,279

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00510684%
Employer's proportionate share at MD		0.00619437%
Employer's proportionate share of system NPL/(A) at prior MD	$	956,546
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,376,838**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,171,905
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	710,930
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	244,268
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(200,255)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	200,990
Employer's Total Pension Expense/(Income)	**$**	**245,003**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 81,565	$ 3,286
Changes of assumptions	$ 138,428	$ 177
Net difference between projected and actual earnings on investments	$ 87,468	$ 0
Changes in proportionate share	$ 229,038	$ 404,020
Differences between employer contributions and employer's proportionate share of system contributions	$ 603,322	$ 46,865
Total (prior to post-MD contributions)	$ 1,139,821	$ 454,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 685,473

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	$ 67,032
2nd Fiscal Year	273,410
3rd Fiscal Year	206,076
4th Fiscal Year	115,989
5th Fiscal Year	22,964
Thereafter	0
Total	$ 685,473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00349055%
Employer's proportionate share at MD		0.00280082%
Employer's proportionate share of system NPL/(A) at prior MD	$	653,804
Employer's proportionate share of system NPL/(A) at MD	**$**	**622,545**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	982,040
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	321,451
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	110,447
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	43,718
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(32,183)
Employer's Total Pension Expense/(Income)	**$**	**121,982**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 36,880	$ 1,486
Changes of assumptions	$ 62,591	$ 80
Net difference between projected and actual earnings on investments	$ 39,549	$ 0
Changes in proportionate share	$ 143,056	$ 169,751
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,911	$ 67,219
Total (prior to post-MD contributions)	$ 283,987	$ 238,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 45,451

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,353)
2nd Fiscal Year	56,806
3rd Fiscal Year	10,835
4th Fiscal Year	(10,592)
5th Fiscal Year	(2,245)
Thereafter	0
Total	$ 45,451

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00381515%
Employer's proportionate share at MD		0.00279033%
Employer's proportionate share of system NPL/(A) at prior MD	$	714,604
Employer's proportionate share of system NPL/(A) at MD	**$**	**620,213**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	978,361
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	320,247
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	110,033
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,870
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(42,386)
Employer's Total Pension Expense/(Income)	**$**	**103,517**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 36,742	$ 1,480
Changes of assumptions	$ 62,356	$ 80
Net difference between projected and actual earnings on investments	$ 39,401	$ 0
Changes in proportionate share	$ 207,736	$ 144,857
Differences between employer contributions and employer's proportionate share of system contributions	$ 358	$ 120,388
Total (prior to post-MD contributions)	$ 346,593	$ 266,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 79,788

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 25,831
2nd Fiscal Year	65,013
3rd Fiscal Year	8,052
4th Fiscal Year	(12,183)
5th Fiscal Year	(6,925)
Thereafter	0
Total	$ 79,788

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03192639%
Employer's proportionate share at MD		0.02629854%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,980,032
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,845,440**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,220,945
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,018,290
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,037,051
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(207,890)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(85,185)
Employer's Total Pension Expense/(Income)	**$**	**743,976**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 346,288	$ 13,951
Changes of assumptions	$ 587,702	$ 753
Net difference between projected and actual earnings on investments	$ 371,349	$ 0
Changes in proportionate share	$ 63,568	$ 789,694
Differences between employer contributions and employer's proportionate share of system contributions	$ 90,773	$ 255,125
Total (prior to post-MD contributions)	$ 1,459,680	$ 1,059,523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 400,157

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	$ (205,649)
2nd Fiscal Year	437,208
3rd Fiscal Year	148,899
4th Fiscal Year	28,044
5th Fiscal Year	(8,346)
Thereafter	0
Total	$ 400,157

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00514322%
Employer's proportionate share at MD		0.00548448%
Employer's proportionate share of system NPL/(A) at prior MD	$	963,360
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,219,049**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,923,000
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	629,455
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	216,274
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,390
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,683
Employer's Total Pension Expense/(Income)	**$**	**259,347**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 72,217	$ 2,909
Changes of assumptions	$ 122,564	$ 157
Net difference between projected and actual earnings on investments	$ 77,444	$ 0
Changes in proportionate share	$ 229,443	$ 18,514
Differences between employer contributions and employer's proportionate share of system contributions	$ 52,744	$ 31,844
Total (prior to post-MD contributions)	$ 554,412	$ 53,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 500,988

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 89,997
2nd Fiscal Year	217,050
3rd Fiscal Year	119,393
4th Fiscal Year	61,498
5th Fiscal Year	13,050
Thereafter	0
Total	$ 500,988

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(88,698)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,451)
Employer's Total Pension Expense/(Income)	**$**	**(104,149)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 277,230
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,906	$ 42,596
Total (prior to post-MD contributions)	$ 1,906	$ 319,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (317,920)

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	$ (102,558)
2nd Fiscal Year	(102,540)
3rd Fiscal Year	(85,537)
4th Fiscal Year	(27,285)
5th Fiscal Year	0
Thereafter	0
Total	$ (317,920)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00377111%
Employer's proportionate share at MD		0.00292830%
Employer's proportionate share of system NPL/(A) at prior MD	$	706,355
Employer's proportionate share of system NPL/(A) at MD	**$**	**650,880**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,026,737
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	336,082
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	115,474
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,520)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,963)
Employer's Total Pension Expense/(Income)	**$**	**108,991**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 38,559	$ 1,553
Changes of assumptions	$ 65,440	$ 84
Net difference between projected and actual earnings on investments	$ 41,349	$ 0
Changes in proportionate share	$ 145,272	$ 161,357
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,320	$ 17,766
Total (prior to post-MD contributions)	$ 304,940	$ 180,760
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 124,180

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	$ 1,056
2nd Fiscal Year	70,085
3rd Fiscal Year	42,862
4th Fiscal Year	12,757
5th Fiscal Year	(2,581)
Thereafter	0
Total	$ 124,180

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(10,911)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(240)
Employer's Total Pension Expense/(Income)	**$**	**(11,151)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	2,995
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	2,995
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,995)

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	$ (2,995)
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (2,995)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00117519%
Employer's proportionate share at MD		0.00062231%
Employer's proportionate share of system NPL/(A) at prior MD	$	220,121
Employer's proportionate share of system NPL/(A) at MD	**$**	**138,322**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	218,198
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	71,423
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,540
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(23,489)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,101)
Employer's Total Pension Expense/(Income)	**$**	**(50)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,194	$ 330
Changes of assumptions	$ 13,907	$ 18
Net difference between projected and actual earnings on investments	$ 8,787	$ 0
Changes in proportionate share	$ 378	$ 88,992
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,540	$ 8,564
Total (prior to post-MD contributions)	$ 45,806	$ 97,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (52,098)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,989)
2nd Fiscal Year	(6,530)
3rd Fiscal Year	(9,871)
4th Fiscal Year	(9,581)
5th Fiscal Year	(3,126)
Thereafter	0
Total	$ (52,098)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00296073%
Employer's proportionate share at MD		0.00310293%
Employer's proportionate share of system NPL/(A) at prior MD	$	554,565
Employer's proportionate share of system NPL/(A) at MD	**$**	**689,696**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,087,967
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	356,124
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	122,360
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	60,531
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(31,212)
Employer's Total Pension Expense/(Income)	**$**	**151,679**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,858	$ 1,646
Changes of assumptions	$ 69,342	$ 89
Net difference between projected and actual earnings on investments	$ 43,815	$ 0
Changes in proportionate share	$ 92,904	$ 5,870
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 76,983
Total (prior to post-MD contributions)	$ 246,919	$ 84,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 162,331

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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	78,108
3rd Fiscal Year	36,498
4th Fiscal Year	21,491
5th Fiscal Year	4,272
Thereafter	0
Total	$ 162,331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00077629%
Employer's proportionate share at MD		0.00054376%
Employer's proportionate share of system NPL/(A) at prior MD	$	145,404
Employer's proportionate share of system NPL/(A) at MD	**$**	**120,863**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	190,656
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	62,407
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	21,443
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,288)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,695)
Employer's Total Pension Expense/(Income)	**$**	**3,460**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,160	$ 288
Changes of assumptions	$ 12,152	$ 16
Net difference between projected and actual earnings on investments	$ 7,678	$ 0
Changes in proportionate share	$ 11,772	$ 96,619
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 20,624
Total (prior to post-MD contributions)	$ 38,762	$ 117,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (78,785)

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	$ (40,677)
2nd Fiscal Year	(21,428)
3rd Fiscal Year	(10,441)
4th Fiscal Year	(4,825)
5th Fiscal Year	(1,413)
Thereafter	0
Total	$ (78,785)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02947327%
Employer's proportionate share at MD		0.02667491%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,520,546
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,929,097**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,352,910
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,061,487
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,051,893
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(125,749)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	72,051
Employer's Total Pension Expense/(Income)	**$**	**998,195**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 351,244	$ 14,151
Changes of assumptions	$ 596,113	$ 764
Net difference between projected and actual earnings on investments	$ 376,663	$ 0
Changes in proportionate share	$ 64,636	$ 683,835
Differences between employer contributions and employer's proportionate share of system contributions	$ 391,662	$ 289,276
Total (prior to post-MD contributions)	$ 1,780,318	$ 988,026
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 792,292

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	$ (11,084)
2nd Fiscal Year	526,180
3rd Fiscal Year	164,515
4th Fiscal Year	91,130
5th Fiscal Year	21,552
Thereafter	0
Total	$ 792,292

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00264205%
Employer's proportionate share at MD		0.00243111%
Employer's proportionate share of system NPL/(A) at prior MD	$	494,874
Employer's proportionate share of system NPL/(A) at MD	**$**	**540,369**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	852,410
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	279,019
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	95,868
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,664
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,543)
Employer's Total Pension Expense/(Income)	**$**	**97,989**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,012	$ 1,290
Changes of assumptions	$ 54,329	$ 70
Net difference between projected and actual earnings on investments	$ 34,329	$ 0
Changes in proportionate share	$ 50,641	$ 33,372
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 27,378
Total (prior to post-MD contributions)	$ 171,311	$ 62,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 109,201

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,539
2nd Fiscal Year	59,473
3rd Fiscal Year	32,438
4th Fiscal Year	13,618
5th Fiscal Year	1,133
Thereafter	0
Total	$ 109,201

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00054690%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**121,561**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	191,757
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	62,768
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	21,566
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,295
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,264)
Employer's Total Pension Expense/(Income)	**$**	**28,597**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,201	$ 290
Changes of assumptions	$ 12,222	$ 16
Net difference between projected and actual earnings on investments	$ 7,723	$ 0
Changes in proportionate share	$ 79,906	$ 36,604
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,030	$ 8,731
Total (prior to post-MD contributions)	$ 114,082	$ 45,641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 68,441

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	$ 8,131
2nd Fiscal Year	21,980
3rd Fiscal Year	14,892
4th Fiscal Year	17,290
5th Fiscal Year	6,148
Thereafter	0
Total	$ 68,441

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06200493%
Employer's proportionate share at MD		0.05845270%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,613,949
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,992,424**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,495,020
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,708,632
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,305,012
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	216,271
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(292,928)
Employer's Total Pension Expense/(Income)	**$**	**2,228,355**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 769,681	$ 31,009
Changes of assumptions	$ 1,306,262	$ 1,673
Net difference between projected and actual earnings on investments	$ 825,382	$ 0
Changes in proportionate share	$ 397,623	$ 495,661
Differences between employer contributions and employer's proportionate share of system contributions	$ 130,721	$ 676,633
Total (prior to post-MD contributions)	$ 3,429,669	$ 1,204,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,224,693

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	$ (91,916)
2nd Fiscal Year	1,302,129
3rd Fiscal Year	640,642
4th Fiscal Year	316,728
5th Fiscal Year	57,110
Thereafter	0
Total	$ 2,224,693

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00066905%
Employer's proportionate share at MD		0.00059932%
Employer's proportionate share of system NPL/(A) at prior MD	$	125,318
Employer's proportionate share of system NPL/(A) at MD	**$**	**133,212**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	210,137
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	68,784
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	23,633
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,739)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	426
Employer's Total Pension Expense/(Income)	**$**	**20,320**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,892	$ 318
Changes of assumptions	$ 13,393	$ 17
Net difference between projected and actual earnings on investments	$ 8,463	$ 0
Changes in proportionate share	$ 2,464	$ 11,372
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,851	$ 4,168
Total (prior to post-MD contributions)	$ 40,063	$ 15,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,188

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	$ (821)
2nd Fiscal Year	13,918
3rd Fiscal Year	7,056
4th Fiscal Year	3,494
5th Fiscal Year	540
Thereafter	0
Total	$ 24,188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00109999%
Employer's proportionate share at MD		0.00075811%
Employer's proportionate share of system NPL/(A) at prior MD	$	206,036
Employer's proportionate share of system NPL/(A) at MD	**$**	**168,507**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	265,813
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	87,008
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,895
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(17,820)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,542)
Employer's Total Pension Expense/(Income)	**$**	**8,533**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,982	$ 402
Changes of assumptions	$ 16,942	$ 22
Net difference between projected and actual earnings on investments	$ 10,705	$ 0
Changes in proportionate share	$ 12,133	$ 66,879
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,199	$ 23,495
Total (prior to post-MD contributions)	$ 80,961	$ 90,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,837)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,770)
2nd Fiscal Year	5,465
3rd Fiscal Year	(2,517)
4th Fiscal Year	(154)
5th Fiscal Year	140
Thereafter	0
Total	$ (9,837)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00045766%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	85,723
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(406)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,263
Employer's Total Pension Expense/(Income)	**$**	**857**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 36,246	$ 59,041
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,318	$ 2,051
Total (prior to post-MD contributions)	$ 38,564	$ 61,092
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,528)

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	$ 532
2nd Fiscal Year	(221)
3rd Fiscal Year	(5,950)
4th Fiscal Year	(12,772)
5th Fiscal Year	(4,117)
Thereafter	0
Total	$ (22,528)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00745707%
Employer's proportionate share at MD		0.00666486%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,396,760
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,481,415**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,336,871
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	764,928
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	262,821
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	51,550
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	27,985
Employer's Total Pension Expense/(Income)	**$**	**342,356**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 87,760	$ 3,536
Changes of assumptions	$ 148,942	$ 191
Net difference between projected and actual earnings on investments	$ 94,111	$ 0
Changes in proportionate share	$ 153,024	$ 102,200
Differences between employer contributions and employer's proportionate share of system contributions	$ 65,443	$ 36,619
Total (prior to post-MD contributions)	$ 549,280	$ 142,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 406,734

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 67,851
2nd Fiscal Year	201,456
3rd Fiscal Year	98,543
4th Fiscal Year	35,088
5th Fiscal Year	3,797
Thereafter	0
Total	$ 406,734

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00310273%
Employer's proportionate share at MD		0.00191971%
Employer's proportionate share of system NPL/(A) at prior MD	$	581,163
Employer's proportionate share of system NPL/(A) at MD	**$**	**426,699**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	673,100
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	220,326
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	75,701
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,301
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(21,329)
Employer's Total Pension Expense/(Income)	**$**	**55,673**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,278	$ 1,018
Changes of assumptions	$ 42,900	$ 55
Net difference between projected and actual earnings on investments	$ 27,107	$ 0
Changes in proportionate share	$ 67,338	$ 154,503
Differences between employer contributions and employer's proportionate share of system contributions	$ 559	$ 61,720
Total (prior to post-MD contributions)	$ 163,182	$ 217,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (54,114)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,816)
2nd Fiscal Year	18,372
3rd Fiscal Year	(11,043)
4th Fiscal Year	(27,464)
5th Fiscal Year	(9,163)
Thereafter	0
Total	$ (54,114)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00175815%
Employer's proportionate share at MD		0.00171703%
Employer's proportionate share of system NPL/(A) at prior MD	$	329,314
Employer's proportionate share of system NPL/(A) at MD	**$**	**381,648**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	602,035
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	197,064
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	67,709
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(13,160)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,798)
Employer's Total Pension Expense/(Income)	**$**	**46,751**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,609	$ 911
Changes of assumptions	$ 38,371	$ 49
Net difference between projected and actual earnings on investments	$ 24,245	$ 0
Changes in proportionate share	$ 1,234	$ 49,624
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,844	$ 16,378
Total (prior to post-MD contributions)	$ 92,303	$ 66,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,341

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	$ (20,705)
2nd Fiscal Year	21,495
3rd Fiscal Year	11,421
4th Fiscal Year	10,943
5th Fiscal Year	2,188
Thereafter	0
Total	$ 25,341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00169040%
Employer's proportionate share at MD		0.00165898%
Employer's proportionate share of system NPL/(A) at prior MD	$	316,624
Employer's proportionate share of system NPL/(A) at MD	**$**	**368,746**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	581,681
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	190,402
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	65,420
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	29,770
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,858)
Employer's Total Pension Expense/(Income)	**$**	**82,332**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 21,845	$ 880
Changes of assumptions	$ 37,074	$ 47
Net difference between projected and actual earnings on investments	$ 23,426	$ 0
Changes in proportionate share	$ 62,538	$ 4,053
Differences between employer contributions and employer's proportionate share of system contributions	$ 240	$ 26,752
Total (prior to post-MD contributions)	$ 145,123	$ 31,732
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 113,391

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,476
2nd Fiscal Year	52,940
3rd Fiscal Year	28,331
4th Fiscal Year	12,639
5th Fiscal Year	2,004
Thereafter	0
Total	$ 113,391

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00242656%
Employer's proportionate share at MD		0.00246092%
Employer's proportionate share of system NPL/(A) at prior MD	$	454,511
Employer's proportionate share of system NPL/(A) at MD	**$**	**546,995**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	862,862
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	282,440
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	97,043
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	50,255
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,293)
Employer's Total Pension Expense/(Income)	**$**	**128,005**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,404	$ 1,305
Changes of assumptions	$ 54,995	$ 70
Net difference between projected and actual earnings on investments	$ 34,749	$ 0
Changes in proportionate share	$ 96,214	$ 64,031
Differences between employer contributions and employer's proportionate share of system contributions	$ 452	$ 29,773
Total (prior to post-MD contributions)	$ 218,814	$ 95,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 123,635

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	$ 14,045
2nd Fiscal Year	53,653
3rd Fiscal Year	30,323
4th Fiscal Year	22,016
5th Fiscal Year	3,598
Thereafter	0
Total	$ 123,635

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00864315%
Employer's proportionate share at MD		0.01006190%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,618,921
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,236,483**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,527,961
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,154,807
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	396,779
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	52,078
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	21,830
Employer's Total Pension Expense/(Income)	**$**	**470,687**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 132,491	$ 5,338
Changes of assumptions	$ 224,857	$ 288
Net difference between projected and actual earnings on investments	$ 142,079	$ 0
Changes in proportionate share	$ 243,326	$ 153,881
Differences between employer contributions and employer's proportionate share of system contributions	$ 119,645	$ 62,752
Total (prior to post-MD contributions)	$ 862,398	$ 222,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 640,139

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	$ 69,600
2nd Fiscal Year	284,952
3rd Fiscal Year	149,278
4th Fiscal Year	106,969
5th Fiscal Year	29,340
Thereafter	0
Total	$ 640,139

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00369262%
Employer's proportionate share at MD		0.00471508%
Employer's proportionate share of system NPL/(A) at prior MD	$	691,653
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,048,032**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,653,228
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	541,151
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	185,933
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	27,170
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(48,375)
Employer's Total Pension Expense/(Income)	**$**	**164,728**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 62,086	$ 2,501
Changes of assumptions	$ 105,370	$ 135
Net difference between projected and actual earnings on investments	$ 66,579	$ 0
Changes in proportionate share	$ 161,312	$ 85,237
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 107,081
Total (prior to post-MD contributions)	$ 395,347	$ 194,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 200,393

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,448)
2nd Fiscal Year	99,873
3rd Fiscal Year	50,601
4th Fiscal Year	45,534
5th Fiscal Year	12,833
Thereafter	0
Total	$ 200,393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00494592%
Employer's proportionate share at MD		0.00383339%
Employer's proportionate share of system NPL/(A) at prior MD	$	926,405
Employer's proportionate share of system NPL/(A) at MD	**$**	**852,057**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,344,085
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	439,959
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	151,165
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(14,741)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	37,880
Employer's Total Pension Expense/(Income)	**$**	**174,304**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 50,476	$ 2,034
Changes of assumptions	$ 85,666	$ 110
Net difference between projected and actual earnings on investments	$ 54,129	$ 0
Changes in proportionate share	$ 49,873	$ 156,143
Differences between employer contributions and employer's proportionate share of system contributions	$ 83,028	$ 35,126
Total (prior to post-MD contributions)	$ 323,172	$ 193,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 129,759

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,909
2nd Fiscal Year	81,613
3rd Fiscal Year	40,760
4th Fiscal Year	7,753
5th Fiscal Year	(3,274)
Thereafter	0
Total	$ 129,759

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00261129%
Employer's proportionate share at MD		0.00267697%
Employer's proportionate share of system NPL/(A) at prior MD	$	489,113
Employer's proportionate share of system NPL/(A) at MD	**$**	**595,017**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	938,615
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	307,237
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	105,563
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,797)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,046
Employer's Total Pension Expense/(Income)	**$**	**101,812**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 35,249	$ 1,420
Changes of assumptions	$ 59,823	$ 77
Net difference between projected and actual earnings on investments	$ 37,800	$ 0
Changes in proportionate share	$ 44,316	$ 40,504
Differences between employer contributions and employer's proportionate share of system contributions	$ 58,648	$ 25,877
Total (prior to post-MD contributions)	$ 235,836	$ 67,878
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 167,958

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	$ 12,921
2nd Fiscal Year	78,954
3rd Fiscal Year	41,751
4th Fiscal Year	27,014
5th Fiscal Year	7,318
Thereafter	0
Total	$ 167,958

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02357305%
Employer's proportionate share at MD		0.02025591%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,415,394
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,502,330**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,102,243
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,324,776
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	798,767
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	289,802
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(23,653)
Employer's Total Pension Expense/(Income)	**$**	**1,064,916**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 266,721	$ 10,746
Changes of assumptions	$ 452,666	$ 580
Net difference between projected and actual earnings on investments	$ 286,024	$ 0
Changes in proportionate share	$ 803,970	$ 460,820
Differences between employer contributions and employer's proportionate share of system contributions	$ 112,167	$ 110,221
Total (prior to post-MD contributions)	$ 1,921,548	$ 582,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,339,181

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	$ 179,166
2nd Fiscal Year	636,785
3rd Fiscal Year	383,177
4th Fiscal Year	134,823
5th Fiscal Year	5,230
Thereafter	0
Total	$ 1,339,181

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00162532%
Employer's proportionate share at MD		0.00225938%
Employer's proportionate share of system NPL/(A) at prior MD	$	304,434
Employer's proportionate share of system NPL/(A) at MD	**$**	**502,198**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	792,197
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	259,310
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	89,096
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	61,593
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,651
Employer's Total Pension Expense/(Income)	**$**	**152,340**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,751	$ 1,199
Changes of assumptions	$ 50,491	$ 65
Net difference between projected and actual earnings on investments	$ 31,904	$ 0
Changes in proportionate share	$ 203,659	$ 4,404
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,888	$ 14,366
Total (prior to post-MD contributions)	$ 321,693	$ 20,034
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 301,659

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	$ 59,093
2nd Fiscal Year	110,307
3rd Fiscal Year	79,525
4th Fiscal Year	44,442
5th Fiscal Year	8,292
Thereafter	0
Total	$ 301,659

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00078223%
Employer's proportionate share at MD		0.00128345%
Employer's proportionate share of system NPL/(A) at prior MD	$	146,517
Employer's proportionate share of system NPL/(A) at MD	**$**	**285,276**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	450,011
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	147,302
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,611
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,106
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,240
Employer's Total Pension Expense/(Income)	**$**	**69,957**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,900	$ 681
Changes of assumptions	$ 28,682	$ 37
Net difference between projected and actual earnings on investments	$ 18,123	$ 0
Changes in proportionate share	$ 124,050	$ 39,107
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,911	$ 12,837
Total (prior to post-MD contributions)	$ 206,666	$ 52,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 154,004

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	$ 28,178
2nd Fiscal Year	61,714
3rd Fiscal Year	35,266
4th Fiscal Year	22,067
5th Fiscal Year	6,779
Thereafter	0
Total	$ 154,004

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00143213%
Employer's proportionate share at MD		0.00107125%
Employer's proportionate share of system NPL/(A) at prior MD	$	268,248
Employer's proportionate share of system NPL/(A) at MD	**$**	**238,109**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	375,608
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	122,948
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	42,243
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,132
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,909)
Employer's Total Pension Expense/(Income)	**$**	**47,466**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,106	$ 568
Changes of assumptions	$ 23,940	$ 31
Net difference between projected and actual earnings on investments	$ 15,127	$ 0
Changes in proportionate share	$ 49,041	$ 46,556
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 19,700
Total (prior to post-MD contributions)	$ 102,214	$ 66,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 35,359

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	$ 1,216
2nd Fiscal Year	24,660
3rd Fiscal Year	11,747
4th Fiscal Year	(346)
5th Fiscal Year	(1,920)
Thereafter	0
Total	$ 35,359

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00153219%
Employer's proportionate share at MD		0.00121920%
Employer's proportionate share of system NPL/(A) at prior MD	$	286,990
Employer's proportionate share of system NPL/(A) at MD	**$**	**270,995**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	427,483
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	139,928
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	48,078
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(219)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,684)
Employer's Total Pension Expense/(Income)	**$**	**37,175**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,054	$ 647
Changes of assumptions	$ 27,246	$ 35
Net difference between projected and actual earnings on investments	$ 17,216	$ 0
Changes in proportionate share	$ 29,483	$ 52,159
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,848	$ 23,577
Total (prior to post-MD contributions)	$ 97,847	$ 76,418
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,429

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	$ (12,275)
2nd Fiscal Year	21,414
3rd Fiscal Year	10,920
4th Fiscal Year	1,970
5th Fiscal Year	(601)
Thereafter	0
Total	$ 21,429

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00303055%
Employer's proportionate share at MD		0.00234664%
Employer's proportionate share of system NPL/(A) at prior MD	$	567,643
Employer's proportionate share of system NPL/(A) at MD	**$**	**521,593**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	822,792
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	269,325
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	92,537
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	21,585
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,066)
Employer's Total Pension Expense/(Income)	**$**	**103,056**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,900	$ 1,245
Changes of assumptions	$ 52,441	$ 67
Net difference between projected and actual earnings on investments	$ 33,136	$ 0
Changes in proportionate share	$ 56,419	$ 102,758
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,367	$ 36,155
Total (prior to post-MD contributions)	$ 181,263	$ 140,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 41,038

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	$ 5,450
2nd Fiscal Year	41,222
3rd Fiscal Year	2,559
4th Fiscal Year	(5,819)
5th Fiscal Year	(2,374)
Thereafter	0
Total	$ 41,038

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00217526%
Employer's proportionate share at MD		0.00202435%
Employer's proportionate share of system NPL/(A) at prior MD	$	407,441
Employer's proportionate share of system NPL/(A) at MD	**$**	**449,957**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	709,789
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	232,335
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	79,828
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(13,493)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,105)
Employer's Total Pension Expense/(Income)	**$**	**59,230**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,656	$ 1,074
Changes of assumptions	$ 45,239	$ 58
Net difference between projected and actual earnings on investments	$ 28,585	$ 0
Changes in proportionate share	$ 57,037	$ 39,306
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,770	$ 15,552
Total (prior to post-MD contributions)	$ 163,287	$ 55,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 107,297

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	$ (1,765)
2nd Fiscal Year	59,393
3rd Fiscal Year	34,460
4th Fiscal Year	13,400
5th Fiscal Year	1,808
Thereafter	0
Total	$ 107,297

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00208928%
Employer's proportionate share at MD		0.00112767%
Employer's proportionate share of system NPL/(A) at prior MD	$	391,336
Employer's proportionate share of system NPL/(A) at MD	**$**	**250,650**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	395,390
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	129,423
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	44,468
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	28,708
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	16,581
Employer's Total Pension Expense/(Income)	**$**	**89,757**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,849	$ 598
Changes of assumptions	$ 25,200	$ 32
Net difference between projected and actual earnings on investments	$ 15,923	$ 0
Changes in proportionate share	$ 197,599	$ 124,053
Differences between employer contributions and employer's proportionate share of system contributions	$ 74,642	$ 23,097
Total (prior to post-MD contributions)	$ 328,213	$ 147,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 180,433

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 48,085
2nd Fiscal Year	75,286
3rd Fiscal Year	60,621
4th Fiscal Year	5,160
5th Fiscal Year	(8,719)
Thereafter	0
Total	$ 180,433

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00990134%
Employer's proportionate share at MD		0.00925604%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,854,589
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,057,362**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,245,406
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,062,318
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	365,001
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	209,363
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(33,078)
Employer's Total Pension Expense/(Income)	**$**	**541,286**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 121,880	$ 4,910
Changes of assumptions	$ 206,848	$ 265
Net difference between projected and actual earnings on investments	$ 130,700	$ 0
Changes in proportionate share	$ 514,707	$ 83,247
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,241	$ 75,844
Total (prior to post-MD contributions)	$ 1,004,376	$ 164,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 840,110

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	$ 165,411
2nd Fiscal Year	361,242
3rd Fiscal Year	218,406
4th Fiscal Year	86,087
5th Fiscal Year	8,964
Thereafter	0
Total	$ 840,110

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00028499%
Employer's proportionate share at MD		0.00026447%
Employer's proportionate share of system NPL/(A) at prior MD	$	53,381
Employer's proportionate share of system NPL/(A) at MD	**$**	**58,784**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	92,730
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	30,353
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	10,429
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,817
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(811)
Employer's Total Pension Expense/(Income)	**$**	**14,435**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,482	$ 140
Changes of assumptions	$ 5,910	$ 8
Net difference between projected and actual earnings on investments	$ 3,734	$ 0
Changes in proportionate share	$ 7,023	$ 2,771
Differences between employer contributions and employer's proportionate share of system contributions	$ 416	$ 2,058
Total (prior to post-MD contributions)	$ 20,565	$ 4,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,588

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	$ 2,797
2nd Fiscal Year	7,093
3rd Fiscal Year	3,802
4th Fiscal Year	1,692
5th Fiscal Year	206
Thereafter	0
Total	$ 15,588

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00040094%
Employer's proportionate share at MD		0.00010026%
Employer's proportionate share of system NPL/(A) at prior MD	$	75,099
Employer's proportionate share of system NPL/(A) at MD	**$**	**22,285**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	35,154
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	11,507
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,954
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,311)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(280)
Employer's Total Pension Expense/(Income)	**$**	**(637)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,320	$ 53
Changes of assumptions	$ 2,241	$ 3
Net difference between projected and actual earnings on investments	$ 1,416	$ 0
Changes in proportionate share	$ 15,790	$ 43,219
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,466	$ 9,609
Total (prior to post-MD contributions)	$ 24,233	$ 52,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,651)

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	$ (3,607)
2nd Fiscal Year	(5,663)
3rd Fiscal Year	(8,912)
4th Fiscal Year	(8,033)
5th Fiscal Year	(2,437)
Thereafter	0
Total	$ (28,651)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00084100%
Employer's proportionate share at MD		0.00074837%
Employer's proportionate share of system NPL/(A) at prior MD	$	157,525
Employer's proportionate share of system NPL/(A) at MD	**$**	**166,342**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	262,398
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	85,891
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,511
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(465)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,246)
Employer's Total Pension Expense/(Income)	**$**	**22,800**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,854	$ 397
Changes of assumptions	$ 16,724	$ 21
Net difference between projected and actual earnings on investments	$ 10,567	$ 0
Changes in proportionate share	$ 6,101	$ 20,401
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 11,988
Total (prior to post-MD contributions)	$ 43,246	$ 32,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,439

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,595)
2nd Fiscal Year	10,763
3rd Fiscal Year	4,792
4th Fiscal Year	2,334
5th Fiscal Year	145
Thereafter	0
Total	$ 10,439

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04254879%
Employer's proportionate share at MD		0.04719284%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,969,680
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,489,667**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,547,024
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,416,335
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,860,993
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(624,909)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(224,952)
Employer's Total Pension Expense/(Income)	**$**	**1,011,132**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 621,416	$ 25,035
Changes of assumptions	$ 1,054,635	$ 1,351
Net difference between projected and actual earnings on investments	$ 666,387	$ 0
Changes in proportionate share	$ 599,112	$ 1,711,910
Differences between employer contributions and employer's proportionate share of system contributions	$ 327,746	$ 531,467
Total (prior to post-MD contributions)	$ 3,269,296	$ 2,269,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 999,533

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	$ (617,297)
2nd Fiscal Year	630,771
3rd Fiscal Year	395,203
4th Fiscal Year	468,400
5th Fiscal Year	122,455
Thereafter	0
Total	$ 999,533

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	1,357
Employer's Total Pension Expense/(Income)	**$**	**1,357**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual 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	$	2,717	$	0
Total (prior to post-MD contributions)	$	2,717	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	2,717

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	$ 1,139
2nd Fiscal Year	1,046
3rd Fiscal Year	525
4th Fiscal Year	6
5th Fiscal Year	1
Thereafter	0
Total	$ 2,717

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00307398%
Employer's proportionate share at MD		0.00275515%
Employer's proportionate share of system NPL/(A) at prior MD	$	575,778
Employer's proportionate share of system NPL/(A) at MD	**$**	**612,394**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	966,026
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	316,209
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	108,646
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,532)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,130)
Employer's Total Pension Expense/(Income)	**$**	**95,984**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 36,279	$ 1,462
Changes of assumptions	$ 61,570	$ 79
Net difference between projected and actual earnings on investments	$ 38,904	$ 0
Changes in proportionate share	$ 27,566	$ 42,564
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,851	$ 22,236
Total (prior to post-MD contributions)	$ 175,170	$ 66,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 108,829

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	$ (3,647)
2nd Fiscal Year	64,697
3rd Fiscal Year	32,485
4th Fiscal Year	13,664
5th Fiscal Year	1,630
Thereafter	0
Total	$ 108,829

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00188455%
Employer's proportionate share at MD		0.00176372%
Employer's proportionate share of system NPL/(A) at prior MD	$	352,989
Employer's proportionate share of system NPL/(A) at MD	**$**	**392,026**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	618,406
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	202,423
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	69,550
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	20,250
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,335)
Employer's Total Pension Expense/(Income)	**$**	**85,465**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 23,224	$ 936
Changes of assumptions	$ 39,414	$ 50
Net difference between projected and actual earnings on investments	$ 24,905	$ 0
Changes in proportionate share	$ 46,895	$ 15,588
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,639	$ 16,426
Total (prior to post-MD contributions)	$ 148,077	$ 33,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 115,077

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 19,264
2nd Fiscal Year	52,947
3rd Fiscal Year	26,813
4th Fiscal Year	13,778
5th Fiscal Year	2,275
Thereafter	0
Total	$ 115,077

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00101560%
Employer's proportionate share at MD		0.00202092%
Employer's proportionate share of system NPL/(A) at prior MD	$	190,229
Employer's proportionate share of system NPL/(A) at MD	**$**	**449,195**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	708,587
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	231,942
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	79,693
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	26,483
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	65
Employer's Total Pension Expense/(Income)	**$**	**106,241**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,611	$ 1,072
Changes of assumptions	$ 45,162	$ 58
Net difference between projected and actual earnings on investments	$ 28,536	$ 0
Changes in proportionate share	$ 168,971	$ 53,085
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,429	$ 20,921
Total (prior to post-MD contributions)	$ 285,709	$ 75,136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 210,573

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 33,264
2nd Fiscal Year	80,504
3rd Fiscal Year	48,303
4th Fiscal Year	37,183
5th Fiscal Year	11,319
Thereafter	0
Total	$ 210,573

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00406496%
Employer's proportionate share at MD		0.00279121%
Employer's proportionate share of system NPL/(A) at prior MD	$	761,395
Employer's proportionate share of system NPL/(A) at MD	**$**	**620,409**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	978,670
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	320,348
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	110,068
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,249
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,927)
Employer's Total Pension Expense/(Income)	**$**	**115,390**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 36,753	$ 1,481
Changes of assumptions	$ 62,376	$ 80
Net difference between projected and actual earnings on investments	$ 39,413	$ 0
Changes in proportionate share	$ 179,684	$ 169,186
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,663	$ 63,137
Total (prior to post-MD contributions)	$ 323,889	$ 233,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 90,005

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	$ 20,682
2nd Fiscal Year	77,884
3rd Fiscal Year	18,379
4th Fiscal Year	(18,639)
5th Fiscal Year	(8,299)
Thereafter	0
Total	$ 90,005

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00453333%
Employer's proportionate share at MD		0.00602830%
Employer's proportionate share of system NPL/(A) at prior MD	$	849,124
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,339,925**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,113,677
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	691,870
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	237,719
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	161,550
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(55,717)
Employer's Total Pension Expense/(Income)	**$**	**343,552**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79,378	$ 3,198
Changes of assumptions	$ 134,716	$ 173
Net difference between projected and actual earnings on investments	$ 85,123	$ 0
Changes in proportionate share	$ 359,622	$ 7,433
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 117,182
Total (prior to post-MD contributions)	$ 658,839	$ 127,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 530,853

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 78,870
2nd Fiscal Year	218,003
3rd Fiscal Year	133,458
4th Fiscal Year	80,207
5th Fiscal Year	20,317
Thereafter	0
Total	$ 530,853

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00060732%
Employer's proportionate share at MD		0.00065012%
Employer's proportionate share of system NPL/(A) at prior MD	$	113,755
Employer's proportionate share of system NPL/(A) at MD	**$**	**144,504**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	227,949
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	74,614
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	25,637
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(19,953)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,443
Employer's Total Pension Expense/(Income)	**$**	**9,127**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,561	$ 345
Changes of assumptions	$ 14,528	$ 19
Net difference between projected and actual earnings on investments	$ 9,180	$ 0
Changes in proportionate share	$ 6,684	$ 55,926
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,709	$ 4,302
Total (prior to post-MD contributions)	$ 53,662	$ 60,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,930)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,903)
2nd Fiscal Year	2,326
3rd Fiscal Year	2,017
4th Fiscal Year	4,930
5th Fiscal Year	1,700
Thereafter	0
Total	$ (6,930)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(5,962)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	25,550
Employer's Total Pension Expense/(Income)	**$**	**19,588**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual 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	$	76,433	$	0
Total (prior to post-MD contributions)	$	76,433	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	76,433

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 25,550
2nd Fiscal Year	22,178
3rd Fiscal Year	16,794
4th Fiscal Year	9,761
5th Fiscal Year	2,150
Thereafter	0
Total	$ 76,433

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00264270%
Employer's proportionate share at MD		0.00114747%
Employer's proportionate share of system NPL/(A) at prior MD	$	494,996
Employer's proportionate share of system NPL/(A) at MD	**$**	**255,051**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	402,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	131,695
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	45,249
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	26,384
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,324)
Employer's Total Pension Expense/(Income)	**$**	**61,309**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,109	$ 609
Changes of assumptions	$ 25,643	$ 33
Net difference between projected and actual earnings on investments	$ 16,203	$ 0
Changes in proportionate share	$ 146,498	$ 193,740
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,390	$ 36,815
Total (prior to post-MD contributions)	$ 204,843	$ 231,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (26,354)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,422
2nd Fiscal Year	13,443
3rd Fiscal Year	(3,683)
4th Fiscal Year	(25,579)
5th Fiscal Year	(11,955)
Thereafter	0
Total	$ (26,354)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00177039%
Employer's proportionate share at MD		0.00146630%
Employer's proportionate share of system NPL/(A) at prior MD	$	331,606
Employer's proportionate share of system NPL/(A) at MD	**$**	**325,918**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	514,123
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	168,288
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	57,822
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,534
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,977)
Employer's Total Pension Expense/(Income)	**$**	**62,379**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,308	$ 778
Changes of assumptions	$ 32,768	$ 42
Net difference between projected and actual earnings on investments	$ 20,705	$ 0
Changes in proportionate share	$ 56,061	$ 39,336
Differences between employer contributions and employer's proportionate share of system contributions	$ 909	$ 14,216
Total (prior to post-MD contributions)	$ 129,751	$ 54,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 75,379

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,324
2nd Fiscal Year	40,973
3rd Fiscal Year	22,613
4th Fiscal Year	6,139
5th Fiscal Year	(671)
Thereafter	0
Total	$ 75,379

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03153288%
Employer's proportionate share at MD		0.03176436%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,906,325
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,060,341**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,137,402
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,645,604
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,252,589
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	76,285
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(255,149)
Employer's Total Pension Expense/(Income)	**$**	**1,073,725**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 418,260	$ 16,851
Changes of assumptions	$ 709,849	$ 909
Net difference between projected and actual earnings on investments	$ 448,529	$ 0
Changes in proportionate share	$ 442,015	$ 401,728
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 528,386
Total (prior to post-MD contributions)	$ 2,018,653	$ 947,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,070,779

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	$ (122,330)
2nd Fiscal Year	688,462
3rd Fiscal Year	302,749
4th Fiscal Year	159,005
5th Fiscal Year	42,893
Thereafter	0
Total	$ 1,070,779

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00440023%
Employer's proportionate share at MD		0.00462614%
Employer's proportionate share of system NPL/(A) at prior MD	$	824,193
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,028,263**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,622,044
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	530,943
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	182,426
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	45,288
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,279)
Employer's Total Pension Expense/(Income)	**$**	**213,435**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 60,915	$ 2,454
Changes of assumptions	$ 103,382	$ 132
Net difference between projected and actual earnings on investments	$ 65,323	$ 0
Changes in proportionate share	$ 104,576	$ 20,432
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,383	$ 33,241
Total (prior to post-MD contributions)	$ 345,579	$ 56,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 289,320

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 37,558
2nd Fiscal Year	131,076
3rd Fiscal Year	69,450
4th Fiscal Year	42,436
5th Fiscal Year	8,800
Thereafter	0
Total	$ 289,320

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03209251%
Employer's proportionate share at MD		0.03134621%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,011,147
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,967,398**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,990,788
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,597,613
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,236,100
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	70,785
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	62,262
Employer's Total Pension Expense/(Income)	**$**	**1,369,147**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 412,754	$ 16,629
Changes of assumptions	$ 700,504	$ 897
Net difference between projected and actual earnings on investments	$ 442,625	$ 0
Changes in proportionate share	$ 217,416	$ 167,582
Differences between employer contributions and employer's proportionate share of system contributions	$ 398,778	$ 226,363
Total (prior to post-MD contributions)	$ 2,172,077	$ 411,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,760,606

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 172,185
2nd Fiscal Year	864,206
3rd Fiscal Year	434,053
4th Fiscal Year	238,406
5th Fiscal Year	51,756
Thereafter	0
Total	$ 1,760,606

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00314850%
Employer's proportionate share at MD		0.00336897%
Employer's proportionate share of system NPL/(A) at prior MD	$	589,736
Employer's proportionate share of system NPL/(A) at MD	**$**	**748,829**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,181,248
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	386,658
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	132,851
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	97,289
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,584
Employer's Total Pension Expense/(Income)	**$**	**233,724**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 44,361	$ 1,787
Changes of assumptions	$ 75,288	$ 96
Net difference between projected and actual earnings on investments	$ 47,572	$ 0
Changes in proportionate share	$ 232,176	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,224	$ 61,815
Total (prior to post-MD contributions)	$ 406,621	$ 63,698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 342,923

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	$ 85,142
2nd Fiscal Year	144,644
3rd Fiscal Year	77,513
4th Fiscal Year	30,319
5th Fiscal Year	5,304
Thereafter	0
Total	$ 342,923

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00168982%
Employer's proportionate share at MD		0.00161074%
Employer's proportionate share of system NPL/(A) at prior MD	$	316,515
Employer's proportionate share of system NPL/(A) at MD	**$**	**358,023**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	564,767
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	184,865
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	63,518
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,883
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,893)
Employer's Total Pension Expense/(Income)	**$**	**58,508**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 21,210	$ 854
Changes of assumptions	$ 35,996	$ 46
Net difference between projected and actual earnings on investments	$ 22,744	$ 0
Changes in proportionate share	$ 88,500	$ 145,554
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,373	$ 40,403
Total (prior to post-MD contributions)	$ 171,823	$ 186,857
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,034)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,331)
2nd Fiscal Year	2,287
3rd Fiscal Year	(16,147)
4th Fiscal Year	2,964
5th Fiscal Year	1,192
Thereafter	0
Total	$ (15,034)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	3,235
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	615
Employer's Total Pension Expense/(Income)	**$**	**3,850**

	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	$ 96,395	$ 119,982
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,699	$ 23,197
Total (prior to post-MD contributions)	$ 106,094	$ 143,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,085)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,171
2nd Fiscal Year	(3,574)
3rd Fiscal Year	(20,595)
4th Fiscal Year	(14,087)
5th Fiscal Year	0
Thereafter	0
Total	$ (37,085)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00769056%
Employer's proportionate share at MD		0.00676882%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,440,495
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,504,522**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,373,322
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	776,859
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	266,920
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	87,075
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)	**$**	**357,232**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 89,129	$ 3,591
Changes of assumptions	$ 151,265	$ 194
Net difference between projected and actual earnings on investments	$ 95,579	$ 0
Changes in proportionate share	$ 339,416	$ 137,501
Differences between employer contributions and employer's proportionate share of system contributions	$ 116,980	$ 93,173
Total (prior to post-MD contributions)	$ 792,369	$ 234,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 557,910

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 95,248
2nd Fiscal Year	260,179
3rd Fiscal Year	142,936
4th Fiscal Year	51,287
5th Fiscal Year	8,262
Thereafter	0
Total	$ 557,910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00290145%
Employer's proportionate share at MD		0.00104839%
Employer's proportionate share of system NPL/(A) at prior MD	$	543,461
Employer's proportionate share of system NPL/(A) at MD	**$**	**233,028**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	367,593
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	120,324
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	41,342
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(27,293)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,233)
Employer's Total Pension Expense/(Income)	**$**	**9,816**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,805	$ 556
Changes of assumptions	$ 23,429	$ 30
Net difference between projected and actual earnings on investments	$ 14,804	$ 0
Changes in proportionate share	$ 57,294	$ 285,618
Differences between employer contributions and employer's proportionate share of system contributions	$ 51,497	$ 30,133
Total (prior to post-MD contributions)	$ 160,829	$ 316,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (155,508)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (53,391)
2nd Fiscal Year	(29,900)
3rd Fiscal Year	(28,081)
4th Fiscal Year	(32,488)
5th Fiscal Year	(11,649)
Thereafter	0
Total	$ (155,508)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00356000%
Employer's proportionate share at MD		0.00303150%
Employer's proportionate share of system NPL/(A) at prior MD	$	666,812
Employer's proportionate share of system NPL/(A) at MD	**$**	**673,819**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,062,922
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	347,926
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	119,544
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,342
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,152
Employer's Total Pension Expense/(Income)	**$**	**148,038**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 39,918	$ 1,608
Changes of assumptions	$ 67,746	$ 87
Net difference between projected and actual earnings on investments	$ 42,806	$ 0
Changes in proportionate share	$ 96,553	$ 74,901
Differences between employer contributions and employer's proportionate share of system contributions	$ 134,938	$ 55,894
Total (prior to post-MD contributions)	$ 381,961	$ 132,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 249,471

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 36,219
2nd Fiscal Year	109,609
3rd Fiscal Year	60,843
4th Fiscal Year	33,996
5th Fiscal Year	8,805
Thereafter	0
Total	$ 249,471

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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	$	77	$	0
Total (prior to post-MD contributions)	$	77	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	77

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 77

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01620950%
Employer's proportionate share at MD		0.01227724%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,036,151
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,728,892**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,304,716
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,409,062
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	484,138
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(49,186)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(72,311)
Employer's Total Pension Expense/(Income)	**$**	**362,641**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 161,662	$ 6,513
Changes of assumptions	$ 274,364	$ 351
Net difference between projected and actual earnings on investments	$ 173,361	$ 0
Changes in proportionate share	$ 246,975	$ 517,256
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,882	$ 173,262
Total (prior to post-MD contributions)	$ 888,244	$ 697,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 190,862

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (81,785)
2nd Fiscal Year	226,297
3rd Fiscal Year	78,474
4th Fiscal Year	(15,756)
5th Fiscal Year	(16,369)
Thereafter	0
Total	$ 190,862

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00020918%
Employer's proportionate share at MD		0.00037478%
Employer's proportionate share of system NPL/(A) at prior MD	$	39,181
Employer's proportionate share of system NPL/(A) at MD	**$**	**83,303**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	131,408
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	43,014
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,779
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,976
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,707)
Employer's Total Pension Expense/(Income)	**$**	**15,048**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,935	$ 199
Changes of assumptions	$ 8,375	$ 11
Net difference between projected and actual earnings on investments	$ 5,292	$ 0
Changes in proportionate share	$ 27,059	$ 13,092
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,728	$ 4,939
Total (prior to post-MD contributions)	$ 47,389	$ 18,241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 29,148

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	$ 1,545
2nd Fiscal Year	11,794
3rd Fiscal Year	7,406
4th Fiscal Year	6,387
5th Fiscal Year	2,018
Thereafter	0
Total	$ 29,148

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00148884%
Employer's proportionate share at MD		0.00128258%
Employer's proportionate share of system NPL/(A) at prior MD	$	278,870
Employer's proportionate share of system NPL/(A) at MD	**$**	**285,082**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	449,706
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	147,202
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,577
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,197)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	694
Employer's Total Pension Expense/(Income)	**$**	**47,074**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,888	$ 680
Changes of assumptions	$ 28,662	$ 37
Net difference between projected and actual earnings on investments	$ 18,111	$ 0
Changes in proportionate share	$ 7,197	$ 27,205
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,876	$ 10,021
Total (prior to post-MD contributions)	$ 84,734	$ 37,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 46,791

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	$ (361)
2nd Fiscal Year	29,384
3rd Fiscal Year	12,616
4th Fiscal Year	4,635
5th Fiscal Year	519
Thereafter	0
Total	$ 46,791

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00526472%
Employer's proportionate share at MD		0.00448140%
Employer's proportionate share of system NPL/(A) at prior MD	$	986,118
Employer's proportionate share of system NPL/(A) at MD	**$**	**996,092**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,571,294
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	514,331
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	176,719
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	79,491
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	22,934
Employer's Total Pension Expense/(Income)	**$**	**279,144**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 59,009	$ 2,377
Changes of assumptions	$ 100,147	$ 128
Net difference between projected and actual earnings on investments	$ 63,280	$ 0
Changes in proportionate share	$ 355,182	$ 131,162
Differences between employer contributions and employer's proportionate share of system contributions	$ 93,813	$ 12,036
Total (prior to post-MD contributions)	$ 671,431	$ 145,703
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 525,728

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	$ 104,453
2nd Fiscal Year	220,261
3rd Fiscal Year	144,302
4th Fiscal Year	51,645
5th Fiscal Year	5,065
Thereafter	0
Total	$ 525,728

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00110578%
Employer's proportionate share at MD		0.00089518%
Employer's proportionate share of system NPL/(A) at prior MD	$	207,120
Employer's proportionate share of system NPL/(A) at MD	**$**	**198,974**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	313,873
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	102,740
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	35,300
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,027)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,466
Employer's Total Pension Expense/(Income)	**$**	**34,739**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,787	$ 475
Changes of assumptions	$ 20,005	$ 26
Net difference between projected and actual earnings on investments	$ 12,640	$ 0
Changes in proportionate share	$ 27,324	$ 32,146
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,218	$ 10,919
Total (prior to post-MD contributions)	$ 86,974	$ 43,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 43,408

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	$ 8,266
2nd Fiscal Year	25,526
3rd Fiscal Year	8,468
4th Fiscal Year	1,374
5th Fiscal Year	(225)
Thereafter	0
Total	$ 43,408

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06679583%
Employer's proportionate share at MD	0.07873686%
Employer's proportionate share of system NPL/(A) at prior MD	$ 12,511,317
Employer's proportionate share of system NPL/(A) at MD	**$ 17,501,033**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 27,607,169
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,036,650
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,104,893
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (640,692)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,670,105
Employer's Total Pension Expense/(Income)	**$ 4,134,306**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,036,774	$ 41,769
Changes of assumptions	$ 1,759,560	$ 2,254
Net difference between projected and actual earnings on investments	$ 1,111,805	$ 0
Changes in proportionate share	$ 2,390,044	$ 1,702,201
Differences between employer contributions and employer's proportionate share of system contributions	$ 836,756	$ 841,900
Total (prior to post-MD contributions)	$ 7,134,939	$ 2,588,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,546,815

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 480,010
2nd Fiscal Year	2,057,674
3rd Fiscal Year	1,028,168
4th Fiscal Year	753,861
5th Fiscal Year	227,101
Thereafter	0
Total	$ 4,546,815

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00469997%
Employer's proportionate share at MD		0.00377566%
Employer's proportionate share of system NPL/(A) at prior MD	$	880,337
Employer's proportionate share of system NPL/(A) at MD	**$**	**839,225**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,323,844
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	433,334
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	148,889
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(34,860)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(20,067)
Employer's Total Pension Expense/(Income)	**$**	**93,962**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 49,716	$ 2,003
Changes of assumptions	$ 84,376	$ 108
Net difference between projected and actual earnings on investments	$ 53,314	$ 0
Changes in proportionate share	$ 43,812	$ 156,410
Differences between employer contributions and employer's proportionate share of system contributions	$ 27,890	$ 61,071
Total (prior to post-MD contributions)	$ 259,108	$ 219,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 39,516

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (35,469)
2nd Fiscal Year	62,437
3rd Fiscal Year	14,986
4th Fiscal Year	(1,189)
5th Fiscal Year	(1,248)
Thereafter	0
Total	$ 39,516

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03216476%
Employer's proportionate share at MD		0.03004633%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,024,680
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,678,471**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,535,016
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,448,425
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,184,841
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	127,789
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(89,139)
Employer's Total Pension Expense/(Income)	**$**	**1,223,491**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 395,638	$ 15,939
Changes of assumptions	$ 671,456	$ 860
Net difference between projected and actual earnings on investments	$ 424,270	$ 0
Changes in proportionate share	$ 417,672	$ 363,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 104,943	$ 278,793
Total (prior to post-MD contributions)	$ 2,013,979	$ 659,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,354,676

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 98,795
2nd Fiscal Year	758,220
3rd Fiscal Year	324,199
4th Fiscal Year	145,023
5th Fiscal Year	28,437
Thereafter	0
Total	$ 1,354,676

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00596830%
Employer's proportionate share at MD		0.00545599%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,117,904
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,212,716**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,913,010
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	626,185
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	215,150
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(190,948)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	338,883
Employer's Total Pension Expense/(Income)	**$**	**363,085**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 71,842	$ 2,894
Changes of assumptions	$ 121,927	$ 156
Net difference between projected and actual earnings on investments	$ 77,041	$ 0
Changes in proportionate share	$ 158,356	$ 368,781
Differences between employer contributions and employer's proportionate share of system contributions	$ 189,583	$ 68,028
Total (prior to post-MD contributions)	$ 618,749	$ 439,859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 178,890

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	$ 30,504
2nd Fiscal Year	113,519
3rd Fiscal Year	24,064
4th Fiscal Year	5,150
5th Fiscal Year	5,653
Thereafter	0
Total	$ 178,890

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00288248%
Employer's proportionate share at MD		0.00313610%
Employer's proportionate share of system NPL/(A) at prior MD	$	539,908
Employer's proportionate share of system NPL/(A) at MD	**$**	**697,069**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,099,597
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	359,931
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	123,668
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	19,158
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,222
Employer's Total Pension Expense/(Income)	**$**	**157,048**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 41,295	$ 1,664
Changes of assumptions	$ 70,083	$ 90
Net difference between projected and actual earnings on investments	$ 44,283	$ 0
Changes in proportionate share	$ 169,999	$ 34,065
Differences between employer contributions and employer's proportionate share of system contributions	$ 40,369	$ 15,680
Total (prior to post-MD contributions)	$ 366,029	$ 51,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 314,530

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	$ 54,441
2nd Fiscal Year	137,707
3rd Fiscal Year	80,382
4th Fiscal Year	34,895
5th Fiscal Year	7,106
Thereafter	0
Total	$ 314,530

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01754229%
Employer's proportionate share at MD		0.01542985%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,285,791
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,429,630**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,410,102
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,770,888
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	608,458
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,971)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(43,297)
Employer's Total Pension Expense/(Income)	**$**	**557,190**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 203,174	$ 8,185
Changes of assumptions	$ 344,816	$ 442
Net difference between projected and actual earnings on investments	$ 217,877	$ 0
Changes in proportionate share	$ 208,358	$ 282,037
Differences between employer contributions and employer's proportionate share of system contributions	$ 57,615	$ 122,348
Total (prior to post-MD contributions)	$ 1,031,840	$ 413,012
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 618,828

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	$ (6,947)
2nd Fiscal Year	371,031
3rd Fiscal Year	181,376
4th Fiscal Year	67,681
5th Fiscal Year	5,686
Thereafter	0
Total	$ 618,828

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00001803%
Employer's proportionate share at MD		0.00001564%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,377
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,476**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,484
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,795
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	617
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(100)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(454)
Employer's Total Pension Expense/(Income)	**$**	**63**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 206	$ 8
Changes of assumptions	$ 350	$ 0
Net difference between projected and actual earnings on investments	$ 221	$ 0
Changes in proportionate share	$ 1	$ 348
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,046
Total (prior to post-MD contributions)	$ 778	$ 1,402
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (624)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (447)
2nd Fiscal Year	7
3rd Fiscal Year	(89)
4th Fiscal Year	(76)
5th Fiscal Year	(19)
Thereafter	0
Total	$ (624)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00314779%
Employer's proportionate share at MD		0.00280952%
Employer's proportionate share of system NPL/(A) at prior MD	$	589,603
Employer's proportionate share of system NPL/(A) at MD	**$**	**624,479**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	985,090
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	322,449
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	110,790
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,613
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,334)
Employer's Total Pension Expense/(Income)	**$**	**103,069**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 36,995	$ 1,490
Changes of assumptions	$ 62,785	$ 80
Net difference between projected and actual earnings on investments	$ 39,672	$ 0
Changes in proportionate share	$ 53,545	$ 47,597
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,420	$ 38,518
Total (prior to post-MD contributions)	$ 200,417	$ 87,685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 112,732

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,204
2nd Fiscal Year	65,779
3rd Fiscal Year	28,210
4th Fiscal Year	12,222
5th Fiscal Year	1,316
Thereafter	0
Total	$ 112,732

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(13,125)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(75)
Employer's Total Pension Expense/(Income)	**$**	**(13,200)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	5,758
Differences between employer contributions and employer's proportionate share of system contributions	$	12	$	17
Total (prior to post-MD contributions)	$	12	$	5,775
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(5,763)

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	$ (5,207)
2nd Fiscal Year	(562)
3rd Fiscal Year	3
4th Fiscal Year	3
5th Fiscal Year	0
Thereafter	0
Total	$ (5,763)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00441392%
Employer's proportionate share at MD		0.00484070%
Employer's proportionate share of system NPL/(A) at prior MD	$	826,758
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,075,954**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,697,274
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	555,568
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	190,887
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,908
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(35,396)
Employer's Total Pension Expense/(Income)	**$**	**166,399**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 63,740	$ 2,568
Changes of assumptions	$ 108,177	$ 139
Net difference between projected and actual earnings on investments	$ 68,353	$ 0
Changes in proportionate share	$ 65,345	$ 23,975
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 72,648
Total (prior to post-MD contributions)	$ 305,615	$ 99,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 206,285

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	$ (12,696)
2nd Fiscal Year	110,975
3rd Fiscal Year	60,084
4th Fiscal Year	38,630
5th Fiscal Year	9,292
Thereafter	0
Total	$ 206,285

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00057314%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	107,353
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(15,122)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(101)
Employer's Total Pension Expense/(Income)	**$**	**(15,223)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 6,488	$ 74,252
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,850	$ 5,839
Total (prior to post-MD contributions)	$ 13,338	$ 80,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (66,753)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,931)
2nd Fiscal Year	(15,557)
3rd Fiscal Year	(15,867)
4th Fiscal Year	(15,677)
5th Fiscal Year	(4,721)
Thereafter	0
Total	$ (66,753)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10107214%
Employer's proportionate share at MD	0.09714325%
Employer's proportionate share of system NPL/(A) at prior MD	$ 18,931,505
Employer's proportionate share of system NPL/(A) at MD	**$ 21,592,266**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 34,060,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 11,149,157
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,830,727
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (182,349)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (575,283)
Employer's Total Pension Expense/(Income)	**$ 3,073,095**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,279,142	$ 51,534
Changes of assumptions	$ 2,170,893	$ 2,781
Net difference between projected and actual earnings on investments	$ 1,371,713	$ 0
Changes in proportionate share	$ 179,562	$ 760,272
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,768	$ 1,151,984
Total (prior to post-MD contributions)	$ 5,012,078	$ 1,966,571
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,045,507

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	$ (489,626)
2nd Fiscal Year	1,948,670
3rd Fiscal Year	956,724
4th Fiscal Year	531,463
5th Fiscal Year	98,277
Thereafter	0
Total	$ 3,045,507

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00027200%
Employer's proportionate share at MD		0.00019073%
Employer's proportionate share of system NPL/(A) at prior MD	$	50,947
Employer's proportionate share of system NPL/(A) at MD	**$**	**42,394**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	66,875
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	21,890
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,521
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	684
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,037)
Employer's Total Pension Expense/(Income)	**$**	**3,168**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,511	$ 101
Changes of assumptions	$ 4,262	$ 5
Net difference between projected and actual earnings on investments	$ 2,693	$ 0
Changes in proportionate share	$ 10,599	$ 11,970
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 12,549
Total (prior to post-MD contributions)	$ 20,065	$ 24,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,560)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,948)
2nd Fiscal Year	1,677
3rd Fiscal Year	96
4th Fiscal Year	(1,639)
5th Fiscal Year	(746)
Thereafter	0
Total	$ (4,560)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02653280%
Employer's proportionate share at MD		0.01987658%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,969,775
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,418,016**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,969,240
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,281,240
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	783,809
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(25,305)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(82,443)
Employer's Total Pension Expense/(Income)	**$**	**676,061**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 261,727	$ 10,544
Changes of assumptions	$ 444,189	$ 569
Net difference between projected and actual earnings on investments	$ 280,668	$ 0
Changes in proportionate share	$ 676,637	$ 915,963
Differences between employer contributions and employer's proportionate share of system contributions	$ 102,622	$ 253,198
Total (prior to post-MD contributions)	$ 1,765,843	$ 1,180,274
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 585,569

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	$ (49,496)
2nd Fiscal Year	455,905
3rd Fiscal Year	206,364
4th Fiscal Year	(584)
5th Fiscal Year	(26,622)
Thereafter	0
Total	$ 585,569

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00093754%
Employer's proportionate share at MD		0.00172067%
Employer's proportionate share of system NPL/(A) at prior MD	$	175,608
Employer's proportionate share of system NPL/(A) at MD	**$**	**382,457**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	603,311
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	197,482
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	67,853
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	24,255
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,983)
Employer's Total Pension Expense/(Income)	**$**	**87,125**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,657	$ 913
Changes of assumptions	$ 38,452	$ 49
Net difference between projected and actual earnings on investments	$ 24,297	$ 0
Changes in proportionate share	$ 154,736	$ 42,722
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,200	$ 18,857
Total (prior to post-MD contributions)	$ 250,342	$ 62,541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 187,801

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 21,810
2nd Fiscal Year	65,100
3rd Fiscal Year	52,802
4th Fiscal Year	39,475
5th Fiscal Year	8,614
Thereafter	0
Total	$ 187,801

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03567965%
Employer's proportionate share at MD		0.02651428%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,683,043
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,893,393**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,296,589
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,043,051
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,045,559
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(23,213)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(45,078)
Employer's Total Pension Expense/(Income)	**$**	**977,268**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 349,129	$ 14,066
Changes of assumptions	$ 592,524	$ 759
Net difference between projected and actual earnings on investments	$ 374,395	$ 0
Changes in proportionate share	$ 763,288	$ 1,188,783
Differences between employer contributions and employer's proportionate share of system contributions	$ 117,786	$ 272,009
Total (prior to post-MD contributions)	$ 2,197,122	$ 1,475,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 721,505

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (31,427)
2nd Fiscal Year	573,178
3rd Fiscal Year	233,959
4th Fiscal Year	(13,605)
5th Fiscal Year	(40,600)
Thereafter	0
Total	$ 721,505

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00748872%
Employer's proportionate share at MD		0.00940871%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,402,689
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,091,297**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,298,936
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,079,840
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	371,021
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	79,122
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,458)
Employer's Total Pension Expense/(Income)	**$**	**437,685**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 123,890	$ 4,991
Changes of assumptions	$ 210,260	$ 269
Net difference between projected and actual earnings on investments	$ 132,856	$ 0
Changes in proportionate share	$ 381,362	$ 11,161
Differences between employer contributions and employer's proportionate share of system contributions	$ 70,611	$ 64,664
Total (prior to post-MD contributions)	$ 918,979	$ 81,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 837,894

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 111,892
2nd Fiscal Year	342,316
3rd Fiscal Year	217,252
4th Fiscal Year	135,781
5th Fiscal Year	30,652
Thereafter	0
Total	$ 837,894

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00091777%
Employer's proportionate share at MD		0.00074230%
Employer's proportionate share of system NPL/(A) at prior MD	$	171,905
Employer's proportionate share of system NPL/(A) at MD	**$**	**164,993**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	260,269
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	85,194
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,272
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,485
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,115
Employer's Total Pension Expense/(Income)	**$**	**44,872**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,774	$ 394
Changes of assumptions	$ 16,588	$ 21
Net difference between projected and actual earnings on investments	$ 10,482	$ 0
Changes in proportionate share	$ 48,733	$ 23,021
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,892	$ 865
Total (prior to post-MD contributions)	$ 100,469	$ 24,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 76,168

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	$ 17,234
2nd Fiscal Year	33,282
3rd Fiscal Year	19,521
4th Fiscal Year	5,961
5th Fiscal Year	171
Thereafter	0
Total	$ 76,168

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00426316%
Employer's proportionate share at MD		0.00404921%
Employer's proportionate share of system NPL/(A) at prior MD	$	798,519
Employer's proportionate share of system NPL/(A) at MD	**$**	**900,028**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,419,757
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	464,729
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	159,676
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,343)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,730)
Employer's Total Pension Expense/(Income)	**$**	**130,603**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 53,318	$ 2,148
Changes of assumptions	$ 90,489	$ 116
Net difference between projected and actual earnings on investments	$ 57,177	$ 0
Changes in proportionate share	$ 60,828	$ 43,552
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 47,795
Total (prior to post-MD contributions)	$ 261,812	$ 93,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 168,201

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,885)
2nd Fiscal Year	98,919
3rd Fiscal Year	52,930
4th Fiscal Year	22,919
5th Fiscal Year	3,318
Thereafter	0
Total	$ 168,201

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00032860%
Employer's proportionate share at MD		0.00056069%
Employer's proportionate share of system NPL/(A) at prior MD	$	61,549
Employer's proportionate share of system NPL/(A) at MD	**$**	**124,626**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	196,592
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	64,351
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	22,110
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,805
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(549)
Employer's Total Pension Expense/(Income)	**$**	**25,366**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,383	$ 297
Changes of assumptions	$ 12,530	$ 16
Net difference between projected and actual earnings on investments	$ 7,917	$ 0
Changes in proportionate share	$ 36,129	$ 21,988
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,388	$ 7,140
Total (prior to post-MD contributions)	$ 69,347	$ 29,441
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 39,906

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,752
2nd Fiscal Year	15,410
3rd Fiscal Year	7,856
4th Fiscal Year	8,925
5th Fiscal Year	2,962
Thereafter	0
Total	$ 39,906

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(1,271)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(638)
Employer's Total Pension Expense/(Income)	**$**	**(1,909)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	3,850
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	936
Total (prior to post-MD contributions)	$	0	$	4,786
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(4,786)

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	$ (1,709)
2nd Fiscal Year	(1,489)
3rd Fiscal Year	(1,192)
4th Fiscal Year	(396)
5th Fiscal Year	0
Thereafter	0
Total	$ (4,786)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00899160%
Employer's proportionate share at MD		0.00830628%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,684,188
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,846,257**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,912,395
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	953,314
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	327,548
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,822
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,694)
Employer's Total Pension Expense/(Income)	**$**	**319,676**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 109,374	$ 4,406
Changes of assumptions	$ 185,623	$ 238
Net difference between projected and actual earnings on investments	$ 117,289	$ 0
Changes in proportionate share	$ 91,980	$ 93,723
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,441	$ 74,282
Total (prior to post-MD contributions)	$ 527,707	$ 172,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 355,058

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,376
2nd Fiscal Year	198,815
3rd Fiscal Year	91,779
4th Fiscal Year	43,417
5th Fiscal Year	6,671
Thereafter	0
Total	$ 355,058

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00660261%
Employer's proportionate share at MD		0.00570117%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,236,714
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,267,213**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,998,977
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	654,325
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	224,819
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	59,095
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(17,691)
Employer's Total Pension Expense/(Income)	**$**	**266,223**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 75,071	$ 3,024
Changes of assumptions	$ 127,406	$ 163
Net difference between projected and actual earnings on investments	$ 80,503	$ 0
Changes in proportionate share	$ 227,750	$ 121,261
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,897	$ 64,544
Total (prior to post-MD contributions)	$ 515,627	$ 188,992
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 326,635

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	$ 60,332
2nd Fiscal Year	173,274
3rd Fiscal Year	75,672
4th Fiscal Year	18,313
5th Fiscal Year	(957)
Thereafter	0
Total	$ 326,635

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00100803%
Employer's proportionate share at MD		0.00091147%
Employer's proportionate share of system NPL/(A) at prior MD	$	188,811
Employer's proportionate share of system NPL/(A) at MD	**$**	**202,595**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	319,585
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	104,610
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	35,943
▪ 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)	$	1,460
Employer's Total Pension Expense/(Income)	**$**	**42,515**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,002	$ 484
Changes of assumptions	$ 20,369	$ 26
Net difference between projected and actual earnings on investments	$ 12,870	$ 0
Changes in proportionate share	$ 21,469	$ 12,571
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,603	$ 5,045
Total (prior to post-MD contributions)	$ 73,313	$ 18,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 55,187

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,346
2nd Fiscal Year	26,946
3rd Fiscal Year	14,223
4th Fiscal Year	5,983
5th Fiscal Year	689
Thereafter	0
Total	$ 55,187

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00004500%
Employer's proportionate share at MD		0.00003215%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,429
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,146**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,273
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,690
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,268
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(102)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(893)
Employer's Total Pension Expense/(Income)	**$**	**273**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 423	$ 17
Changes of assumptions	$ 718	$ 1
Net difference between projected and actual earnings on investments	$ 454	$ 0
Changes in proportionate share	$ 1,303	$ 1,860
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,176
Total (prior to post-MD contributions)	$ 2,898	$ 4,054
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,156)

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	$ (746)
2nd Fiscal Year	120
3rd Fiscal Year	(135)
4th Fiscal Year	(273)
5th Fiscal Year	(121)
Thereafter	0
Total	$ (1,156)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00045283%
Employer's proportionate share at MD		0.00020090%
Employer's proportionate share of system NPL/(A) at prior MD	$	84,818
Employer's proportionate share of system NPL/(A) at MD	**$**	**44,655**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	70,441
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	23,057
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,922
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,217)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,497)
Employer's Total Pension Expense/(Income)	**$**	**(2,792)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,645	$ 107
Changes of assumptions	$ 4,490	$ 6
Net difference between projected and actual earnings on investments	$ 2,837	$ 0
Changes in proportionate share	$ 2,231	$ 41,715
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,565	$ 5,627
Total (prior to post-MD contributions)	$ 15,768	$ 47,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,687)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,773)
2nd Fiscal Year	(5,486)
3rd Fiscal Year	(5,550)
4th Fiscal Year	(6,058)
5th Fiscal Year	(1,818)
Thereafter	0
Total	$ (31,687)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00089109%
Employer's proportionate share at MD		0.00076699%
Employer's proportionate share of system NPL/(A) at prior MD	$	166,907
Employer's proportionate share of system NPL/(A) at MD	**$**	**170,481**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	268,926
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	88,028
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	30,245
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,130)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,621
Employer's Total Pension Expense/(Income)	**$**	**34,736**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,099	$ 407
Changes of assumptions	$ 17,140	$ 22
Net difference between projected and actual earnings on investments	$ 10,830	$ 0
Changes in proportionate share	$ 8,759	$ 16,455
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,099	$ 2,622
Total (prior to post-MD contributions)	$ 58,927	$ 19,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 39,421

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,928
2nd Fiscal Year	21,233
3rd Fiscal Year	9,663
4th Fiscal Year	3,297
5th Fiscal Year	301
Thereafter	0
Total	$ 39,421

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00063153%
Employer's proportionate share at MD		0.00058651%
Employer's proportionate share of system NPL/(A) at prior MD	$	118,290
Employer's proportionate share of system NPL/(A) at MD	**$**	**130,365**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	205,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	67,314
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	23,128
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,749
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,865)
Employer's Total Pension Expense/(Income)	**$**	**35,012**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,723	$ 311
Changes of assumptions	$ 13,107	$ 17
Net difference between projected and actual earnings on investments	$ 8,282	$ 0
Changes in proportionate share	$ 19,325	$ 5,808
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,402	$ 6,439
Total (prior to post-MD contributions)	$ 50,839	$ 12,575
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 38,264

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	$ 6,832
2nd Fiscal Year	17,502
3rd Fiscal Year	9,416
4th Fiscal Year	3,946
5th Fiscal Year	568
Thereafter	0
Total	$ 38,264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01855071%
Employer's proportionate share at MD		0.01285751%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,474,675
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,857,870**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,508,174
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,475,660
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	507,020
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(38,308)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,916)
Employer's Total Pension Expense/(Income)	**$**	**456,796**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 169,302	$ 6,821
Changes of assumptions	$ 287,331	$ 368
Net difference between projected and actual earnings on investments	$ 181,555	$ 0
Changes in proportionate share	$ 526,495	$ 775,581
Differences between employer contributions and employer's proportionate share of system contributions	$ 159,761	$ 167,433
Total (prior to post-MD contributions)	$ 1,324,444	$ 950,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 374,241

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 16,455
2nd Fiscal Year	288,169
3rd Fiscal Year	105,290
4th Fiscal Year	(12,715)
5th Fiscal Year	(22,958)
Thereafter	0
Total	$ 374,241

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00142809%
Employer's proportionate share at MD		0.00077904%
Employer's proportionate share of system NPL/(A) at prior MD	$	267,491
Employer's proportionate share of system NPL/(A) at MD	**$**	**173,159**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	273,151
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	89,411
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	30,721
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,459
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	196
Employer's Total Pension Expense/(Income)	**$**	**37,376**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,258	$ 413
Changes of assumptions	$ 17,409	$ 22
Net difference between projected and actual earnings on investments	$ 11,000	$ 0
Changes in proportionate share	$ 101,244	$ 106,387
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,464	$ 10,208
Total (prior to post-MD contributions)	$ 145,375	$ 117,030
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 28,345

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	$ 8,757
2nd Fiscal Year	20,202
3rd Fiscal Year	9,027
4th Fiscal Year	(5,054)
5th Fiscal Year	(4,586)
Thereafter	0
Total	$ 28,345

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(21,178)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,319
Employer's Total Pension Expense/(Income)	**$**	**(17,859)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 6,715
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,212	$ 0
Total (prior to post-MD contributions)	$ 9,212	$ 6,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,497

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	$ (3,000)
2nd Fiscal Year	3,664
3rd Fiscal Year	1,833
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 2,497

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	2.73674423%
Employer's proportionate share at MD	2.58394110%
Employer's proportionate share of system NPL/(A) at prior MD	$ 512,610,972
Employer's proportionate share of system NPL/(A) at MD	**$ 574,338,860**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 905,996,223
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 296,559,611
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 101,894,600
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (10,413,665)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (7,048,183)
Employer's Total Pension Expense/(Income)	**$ 84,432,752**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 34,024,264	$ 1,370,759
Changes of assumptions	$ 57,744,215	$ 73,978
Net difference between projected and actual earnings on investments	$ 36,486,578	$ 0
Changes in proportionate share	$ 16,432,080	$ 28,837,591
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,189,178	$ 22,457,044
Total (prior to post-MD contributions)	$ 146,876,315	$ 52,739,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 94,136,943

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,487,153)
2nd Fiscal Year	58,058,078
3rd Fiscal Year	29,547,849
4th Fiscal Year	13,127,655
5th Fiscal Year	1,890,513
Thereafter	0
Total	$ 94,136,943

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00041108%
Employer's proportionate share at MD		0.00049554%
Employer's proportionate share of system NPL/(A) at prior MD	$	76,998
Employer's proportionate share of system NPL/(A) at MD	**$**	**110,145**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	173,749
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	56,873
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,541
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,996
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,469)
Employer's Total Pension Expense/(Income)	**$**	**23,068**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,525	$ 263
Changes of assumptions	$ 11,074	$ 14
Net difference between projected and actual earnings on investments	$ 6,997	$ 0
Changes in proportionate share	$ 24,312	$ 279
Differences between employer contributions and employer's proportionate share of system contributions	$ 699	$ 11,227
Total (prior to post-MD contributions)	$ 49,607	$ 11,783
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 37,824

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,108
2nd Fiscal Year	17,012
3rd Fiscal Year	10,201
4th Fiscal Year	4,775
5th Fiscal Year	728
Thereafter	0
Total	$ 37,824

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04640235%
Employer's proportionate share at MD	0.04039120%
Employer's proportionate share of system NPL/(A) at prior MD	$ 8,691,479
Employer's proportionate share of system NPL/(A) at MD	**$ 8,977,850**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 14,162,194
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,635,709
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,592,778
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (119,877)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (101,519)
Employer's Total Pension Expense/(Income)	**$ 1,371,382**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 531,855	$ 21,427
Changes of assumptions	$ 902,636	$ 1,156
Net difference between projected and actual earnings on investments	$ 570,345	$ 0
Changes in proportionate share	$ 386,582	$ 986,111
Differences between employer contributions and employer's proportionate share of system contributions	$ 248,802	$ 349,873
Total (prior to post-MD contributions)	$ 2,640,220	$ 1,358,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,281,653

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	$ (190,128)
2nd Fiscal Year	862,080
3rd Fiscal Year	430,863
4th Fiscal Year	162,350
5th Fiscal Year	16,486
Thereafter	0
Total	$ 1,281,653

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01871181%
Employer's proportionate share at MD		0.01276818%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,504,850
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,838,014**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,476,852
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,465,407
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	503,498
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(47,010)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(61,687)
Employer's Total Pension Expense/(Income)	**$**	**394,801**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 168,126	$ 6,773
Changes of assumptions	$ 285,335	$ 366
Net difference between projected and actual earnings on investments	$ 180,293	$ 0
Changes in proportionate share	$ 535,297	$ 895,923
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,090	$ 172,781
Total (prior to post-MD contributions)	$ 1,192,141	$ 1,075,843
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 116,298

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (113,814)
2nd Fiscal Year	232,922
3rd Fiscal Year	89,883
4th Fiscal Year	(57,380)
5th Fiscal Year	(35,314)
Thereafter	0
Total	$ 116,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000866%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,622
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(20,407)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,212
Employer's Total Pension Expense/(Income)	**$**	**(17,195)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 13,467	$ 46,421
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,859	$ 1,422
Total (prior to post-MD contributions)	$ 32,326	$ 47,843
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,517)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,614)
2nd Fiscal Year	(3,361)
3rd Fiscal Year	(134)
4th Fiscal Year	709
5th Fiscal Year	883
Thereafter	0
Total	$ (15,517)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00037494%
Employer's proportionate share at MD		0.00052184%
Employer's proportionate share of system NPL/(A) at prior MD	$	70,229
Employer's proportionate share of system NPL/(A) at MD	**$**	**115,991**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	182,971
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	59,892
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	20,578
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(125,946)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,808)
Employer's Total Pension Expense/(Income)	**$**	**(116,176)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,871	$ 277
Changes of assumptions	$ 11,662	$ 15
Net difference between projected and actual earnings on investments	$ 7,369	$ 0
Changes in proportionate share	$ 24,363	$ 158,626
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,447	$ 5,708
Total (prior to post-MD contributions)	$ 65,712	$ 164,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (98,914)

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	$ (108,647)
2nd Fiscal Year	(19,347)
3rd Fiscal Year	15,337
4th Fiscal Year	11,137
5th Fiscal Year	2,606
Thereafter	0
Total	$ (98,914)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04939330%
Employer's proportionate share at MD		0.04046312%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,251,704
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,993,836**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,187,411
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,643,963
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,595,614
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	72,444
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(73,367)
Employer's Total Pension Expense/(Income)	**$**	**1,594,691**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 532,802	$ 21,465
Changes of assumptions	$ 904,243	$ 1,158
Net difference between projected and actual earnings on investments	$ 571,360	$ 0
Changes in proportionate share	$ 1,035,155	$ 1,167,444
Differences between employer contributions and employer's proportionate share of system contributions	$ 171,185	$ 402,493
Total (prior to post-MD contributions)	$ 3,214,745	$ 1,592,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,622,185

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	$ 53,564
2nd Fiscal Year	990,214
3rd Fiscal Year	478,161
4th Fiscal Year	117,204
5th Fiscal Year	(16,959)
Thereafter	0
Total	$ 1,622,185

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02068683%
Employer's proportionate share at MD		0.02246391%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,874,785
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,993,108**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,876,425
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,578,189
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	885,837
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(136,431)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	402,946
Employer's Total Pension Expense/(Income)	**$**	**1,152,352**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 295,795	$ 11,917
Changes of assumptions	$ 502,009	$ 643
Net difference between projected and actual earnings on investments	$ 317,202	$ 0
Changes in proportionate share	$ 229,254	$ 421,124
Differences between employer contributions and employer's proportionate share of system contributions	$ 925,193	$ 0
Total (prior to post-MD contributions)	$ 2,269,453	$ 433,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,835,769

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	$ 300,773
2nd Fiscal Year	802,397
3rd Fiscal Year	446,694
4th Fiscal Year	233,600
5th Fiscal Year	52,305
Thereafter	0
Total	$ 1,835,769

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00018272%
Employer's proportionate share at MD		0.00014601%
Employer's proportionate share of system NPL/(A) at prior MD	$	34,225
Employer's proportionate share of system NPL/(A) at MD	**$**	**32,454**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	51,195
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	16,758
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,758
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(12,039)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,651)
Employer's Total Pension Expense/(Income)	**$**	**(13,932)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,923	$ 77
Changes of assumptions	$ 3,263	$ 4
Net difference between projected and actual earnings on investments	$ 2,062	$ 0
Changes in proportionate share	$ 35,562	$ 231,341
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 20,856
Total (prior to post-MD contributions)	$ 42,810	$ 252,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (209,468)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (104,093)
2nd Fiscal Year	(74,575)
3rd Fiscal Year	(24,496)
4th Fiscal Year	(5,961)
5th Fiscal Year	(343)
Thereafter	0
Total	$ (209,468)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00032211%
Employer's proportionate share at MD		0.00036028%
Employer's proportionate share of system NPL/(A) at prior MD	$	60,333
Employer's proportionate share of system NPL/(A) at MD	**$**	**80,080**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	126,323
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	41,349
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,207
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,264
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	913
Employer's Total Pension Expense/(Income)	**$**	**26,384**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,744	$ 191
Changes of assumptions	$ 8,051	$ 10
Net difference between projected and actual earnings on investments	$ 5,087	$ 0
Changes in proportionate share	$ 23,790	$ 3,705
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,417	$ 3,319
Total (prior to post-MD contributions)	$ 47,089	$ 7,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 39,864

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	$ 12,038
2nd Fiscal Year	14,515
3rd Fiscal Year	7,181
4th Fiscal Year	5,036
5th Fiscal Year	1,095
Thereafter	0
Total	$ 39,864

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00122569%
Employer's proportionate share at MD		0.00087156%
Employer's proportionate share of system NPL/(A) at prior MD	$	229,580
Employer's proportionate share of system NPL/(A) at MD	**$**	**193,724**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	305,591
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	100,029
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	34,369
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	27,415
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,082
Employer's Total Pension Expense/(Income)	**$**	**67,866**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,476	$ 462
Changes of assumptions	$ 19,477	$ 25
Net difference between projected and actual earnings on investments	$ 12,307	$ 0
Changes in proportionate share	$ 71,713	$ 45,685
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,034	$ 12,630
Total (prior to post-MD contributions)	$ 131,007	$ 58,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 72,205

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 31,675
2nd Fiscal Year	35,126
3rd Fiscal Year	8,767
4th Fiscal Year	(2,068)
5th Fiscal Year	(1,296)
Thereafter	0
Total	$ 72,205

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	873
Employer's Total Pension Expense/(Income)	**$**	**413**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 847	$ 4,602
Differences between employer contributions and employer's proportionate share of system contributions	$ 226	$ 0
Total (prior to post-MD contributions)	$ 1,073	$ 4,602
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,529)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,213)
2nd Fiscal Year	(1,316)
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (3,529)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00007086%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	13,273
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	50
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(212)
Employer's Total Pension Expense/(Income)	**$**	**(162)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 4,215	$ 9,256
Differences between employer contributions and employer's proportionate share of system contributions	$ 127	$ 1,600
Total (prior to post-MD contributions)	$ 4,342	$ 10,856
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,514)

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	$ (364)
2nd Fiscal Year	(1,464)
3rd Fiscal Year	(2,016)
4th Fiscal Year	(2,033)
5th Fiscal Year	(637)
Thereafter	0
Total	$ (6,514)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03184323%
Employer's proportionate share at MD		0.02177810%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,964,455
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,840,671**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,635,962
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,499,478
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	858,793
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(201,600)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	157,933
Employer's Total Pension Expense/(Income)	**$**	**815,126**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 286,765	$ 11,553
Changes of assumptions	$ 486,683	$ 624
Net difference between projected and actual earnings on investments	$ 307,518	$ 0
Changes in proportionate share	$ 525,460	$ 1,331,452
Differences between employer contributions and employer's proportionate share of system contributions	$ 740,023	$ 210,444
Total (prior to post-MD contributions)	$ 2,346,449	$ 1,554,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 792,376

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	$ 16,241
2nd Fiscal Year	535,994
3rd Fiscal Year	262,687
4th Fiscal Year	12,838
5th Fiscal Year	(35,383)
Thereafter	0
Total	$ 792,376

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00192415%
Employer's proportionate share at MD		0.00215088%
Employer's proportionate share of system NPL/(A) at prior MD	$	360,406
Employer's proportionate share of system NPL/(A) at MD	**$**	**478,081**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	754,154
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	246,857
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	84,817
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	60,326
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	23,920
Employer's Total Pension Expense/(Income)	**$**	**169,063**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,322	$ 1,141
Changes of assumptions	$ 48,066	$ 62
Net difference between projected and actual earnings on investments	$ 30,372	$ 0
Changes in proportionate share	$ 211,231	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 73,733	$ 0
Total (prior to post-MD contributions)	$ 391,724	$ 1,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 390,521

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	$ 88,514
2nd Fiscal Year	140,281
3rd Fiscal Year	106,607
4th Fiscal Year	49,164
5th Fiscal Year	5,956
Thereafter	0
Total	$ 390,521

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2898: Adair Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00042424%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**94,297**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	148,749
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	48,690
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,729
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,728
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,021)
Employer's Total Pension Expense/(Income)	**$**	**27,436**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,586	$ 225
Changes of assumptions	$ 9,481	$ 12
Net difference between projected and actual earnings on investments	$ 5,990	$ 0
Changes in proportionate share	$ 54,730	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 8,689
Total (prior to post-MD contributions)	$ 75,787	$ 8,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 66,861

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	$ 11,549
2nd Fiscal Year	21,782
3rd Fiscal Year	16,265
4th Fiscal Year	13,472
5th Fiscal Year	3,793
Thereafter	0
Total	$ 66,861

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00091862%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**204,184**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	322,092
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	105,430
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	36,225
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	27,560
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,514
Employer's Total Pension Expense/(Income)	**$**	**77,299**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,096	$ 487
Changes of assumptions	$ 20,529	$ 26
Net difference between projected and actual earnings on investments	$ 12,971	$ 0
Changes in proportionate share	$ 118,508	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 51,018	$ 0
Total (prior to post-MD contributions)	$ 215,122	$ 513
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 214,609

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	$ 42,897
2nd Fiscal Year	65,055
3rd Fiscal Year	53,109
4th Fiscal Year	42,333
5th Fiscal Year	11,216
Thereafter	0
Total	$ 214,609

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05698955%
Employer's proportionate share at MD		0.05272558%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,674,534
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,719,443**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,486,945
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,051,329
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,079,170
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	272,116
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(542,666)
Employer's Total Pension Expense/(Income)	**$**	**1,808,620**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 694,269	$ 27,970
Changes of assumptions	$ 1,178,277	$ 1,510
Net difference between projected and actual earnings on investments	$ 744,512	$ 0
Changes in proportionate share	$ 406,241	$ 550,080
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,184,925
Total (prior to post-MD contributions)	$ 3,023,299	$ 1,764,485
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,258,814

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	$ (253,368)
2nd Fiscal Year	979,032
3rd Fiscal Year	372,531
4th Fiscal Year	141,870
5th Fiscal Year	18,748
Thereafter	0
Total	$ 1,258,814

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07097898%
Employer's proportionate share at MD	0.07323956%
Employer's proportionate share of system NPL/(A) at prior MD	$ 13,294,850
Employer's proportionate share of system NPL/(A) at MD	**$ 16,279,135**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 25,679,674
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,405,724
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,888,114
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (500,664)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (760,346)
Employer's Total Pension Expense/(Income)	**$ 1,627,104**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 964,388	$ 38,853
Changes of assumptions	$ 1,636,709	$ 2,097
Net difference between projected and actual earnings on investments	$ 1,034,180	$ 0
Changes in proportionate share	$ 395,485	$ 1,565,238
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,862,207
Total (prior to post-MD contributions)	$ 4,030,762	$ 3,468,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 562,367

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	$ (905,973)
2nd Fiscal Year	947,232
3rd Fiscal Year	218,064
4th Fiscal Year	225,506
5th Fiscal Year	77,539
Thereafter	0
Total	$ 562,367

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03875590%
Employer's proportionate share at MD		0.04283859%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,259,246
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,521,837**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,020,312
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,916,596
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,689,288
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(447,209)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(857,449)
Employer's Total Pension Expense/(Income)	**$**	**384,630**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 564,081	$ 22,726
Changes of assumptions	$ 957,329	$ 1,226
Net difference between projected and actual earnings on investments	$ 604,903	$ 0
Changes in proportionate share	$ 779,650	$ 1,517,311
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,146,230
Total (prior to post-MD contributions)	$ 2,905,963	$ 3,687,493
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (781,530)

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	$ (1,092,167)
2nd Fiscal Year	248,878
3rd Fiscal Year	(14,356)
4th Fiscal Year	41,984
5th Fiscal Year	34,130
Thereafter	0
Total	$ (781,530)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01764447%
Employer's proportionate share at MD	0.04120941%
Employer's proportionate share of system NPL/(A) at prior MD	$ 3,304,930
Employer's proportionate share of system NPL/(A) at MD	**$ 9,159,716**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 14,449,079
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,729,615
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,625,043
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,473,218)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 2,446,360
Employer's Total Pension Expense/(Income)	**$ 2,598,185**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 542,628	$ 21,861
Changes of assumptions	$ 920,921	$ 1,180
Net difference between projected and actual earnings on investments	$ 581,898	$ 0
Changes in proportionate share	$ 3,085,219	$ 6,066,538
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,418,525	$ 1,131,419
Total (prior to post-MD contributions)	$ 12,549,191	$ 7,220,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,328,193

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	$ 1,131,533
2nd Fiscal Year	2,249,080
3rd Fiscal Year	1,163,368
4th Fiscal Year	573,798
5th Fiscal Year	210,414
Thereafter	0
Total	$ 5,328,193

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00905220%
Employer's proportionate share at MD	0.11227616%
Employer's proportionate share of system NPL/(A) at prior MD	$ 1,695,539
Employer's proportionate share of system NPL/(A) at MD	**$ 24,955,895**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 39,366,910
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,885,965

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,427,475
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (5,546,993)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 10,475,968
Employer's Total Pension Expense/(Income)	**$ 9,356,450**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,478,406	$ 59,562
Changes of assumptions	$ 2,509,074	$ 3,214
Net difference between projected and actual earnings on investments	$ 1,585,397	$ 0
Changes in proportionate share	$ 13,392,669	$ 24,107,903
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,662,636	$ 3,314,226
Total (prior to post-MD contributions)	$ 49,628,182	$ 27,484,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,143,277

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	$ 5,628,982
2nd Fiscal Year	9,016,359
3rd Fiscal Year	4,481,754
4th Fiscal Year	2,093,968
5th Fiscal Year	922,213
Thereafter	0
Total	$ 22,143,277

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05519864%
Employer's proportionate share at MD	0.16285859%
Employer's proportionate share of system NPL/(A) at prior MD	$ 10,339,084
Employer's proportionate share of system NPL/(A) at MD	**$ 36,198,974**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 57,102,411
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 18,691,324
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,422,132
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,871,805)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 6,924,414
Employer's Total Pension Expense/(Income)	**$ 10,474,741**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,144,454	$ 86,395
Changes of assumptions	$ 3,639,457	$ 4,663
Net difference between projected and actual earnings on investments	$ 2,299,647	$ 0
Changes in proportionate share	$ 14,469,593	$ 21,326,923
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,969,723	$ 5,368,811
Total (prior to post-MD contributions)	$ 46,522,874	$ 26,786,792
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,736,082

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	$ 4,199,023
2nd Fiscal Year	8,313,286
3rd Fiscal Year	3,971,736
4th Fiscal Year	2,292,988
5th Fiscal Year	959,050
Thereafter	0
Total	$ 19,736,082

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09151802%
Employer's proportionate share at MD	0.08897508%
Employer's proportionate share of system NPL/(A) at prior MD	$ 17,141,953
Employer's proportionate share of system NPL/(A) at MD	**$ 19,776,707**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 31,196,952
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,211,694
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,508,625
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 263,687
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (211,311)
Employer's Total Pension Expense/(Income)	**$ 3,561,001**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,171,587	$ 47,201
Changes of assumptions	$ 1,988,357	$ 2,547
Net difference between projected and actual earnings on investments	$ 1,256,374	$ 0
Changes in proportionate share	$ 1,224,556	$ 774,134
Differences between employer contributions and employer's proportionate share of system contributions	$ 318,814	$ 648,744
Total (prior to post-MD contributions)	$ 5,959,688	$ 1,472,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,487,062

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 253,880
2nd Fiscal Year	2,254,672
3rd Fiscal Year	1,193,259
4th Fiscal Year	667,016
5th Fiscal Year	118,235
Thereafter	0
Total	$ 4,487,062

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06717802%
Employer's proportionate share at MD	0.12751559%
Employer's proportionate share of system NPL/(A) at prior MD	$ 12,582,904
Employer's proportionate share of system NPL/(A) at MD	**$ 28,343,200**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 44,710,246
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 14,634,998
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,028,423
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (3,607,491)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 7,263,714
Employer's Total Pension Expense/(Income)	**$ 8,684,646**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,679,072	$ 67,646
Changes of assumptions	$ 2,849,634	$ 3,651
Net difference between projected and actual earnings on investments	$ 1,800,586	$ 0
Changes in proportionate share	$ 7,900,974	$ 15,687,853
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,912,359	$ 2,281,598
Total (prior to post-MD contributions)	$ 35,142,625	$ 18,040,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,101,877

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	$ 3,878,498
2nd Fiscal Year	7,328,818
3rd Fiscal Year	3,683,670
4th Fiscal Year	1,604,829
5th Fiscal Year	606,062
Thereafter	0
Total	$ 17,101,877

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.24003233%
Employer's proportionate share at MD	0.22682616%
Employer's proportionate share of system NPL/(A) at prior MD	$ 44,959,702
Employer's proportionate share of system NPL/(A) at MD	**$ 50,417,201**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 79,531,087
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 26,032,899
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,944,616
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 85,169
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,301,650)
Employer's Total Pension Expense/(Income)	**$ 6,728,135**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,986,753	$ 120,329
Changes of assumptions	$ 5,068,962	$ 6,494
Net difference between projected and actual earnings on investments	$ 3,202,902	$ 0
Changes in proportionate share	$ 1,107,499	$ 2,051,409
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,301,286
Total (prior to post-MD contributions)	$ 12,366,116	$ 7,479,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,886,598

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,676,809)
2nd Fiscal Year	4,125,567
3rd Fiscal Year	1,687,571
4th Fiscal Year	656,628
5th Fiscal Year	93,641
Thereafter	0
Total	$ 4,886,598

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.28978953%
Employer's proportionate share at MD	0.51598608%
Employer's proportionate share of system NPL/(A) at prior MD	$ 54,279,567
Employer's proportionate share of system NPL/(A) at MD	**$ 114,689,478**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 180,917,994
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 59,219,860
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 20,347,288
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 753,456
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,818,142)
Employer's Total Pension Expense/(Income)	**$ 19,282,602**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,794,291	$ 273,726
Changes of assumptions	$ 11,530,917	$ 14,773
Net difference between projected and actual earnings on investments	$ 7,285,989	$ 0
Changes in proportionate share	$ 44,420,240	$ 33,963,329
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 20,731,051
Total (prior to post-MD contributions)	$ 70,031,437	$ 54,982,879
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,048,558

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	$ (5,249,883)
2nd Fiscal Year	9,555,951
3rd Fiscal Year	3,919,024
4th Fiscal Year	4,682,833
5th Fiscal Year	2,140,633
Thereafter	0
Total	$ 15,048,558

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12890786%
Employer's proportionate share at MD	0.19885404%
Employer's proportionate share of system NPL/(A) at prior MD	$ 24,145,327
Employer's proportionate share of system NPL/(A) at MD	**$ 44,199,770**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 69,723,342
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 22,822,531
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 7,841,569
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (4,976,499)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 8,266,019
Employer's Total Pension Expense/(Income)	**$ 11,131,089**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,618,427	$ 105,490
Changes of assumptions	$ 4,443,859	$ 5,693
Net difference between projected and actual earnings on investments	$ 2,807,921	$ 0
Changes in proportionate share	$ 9,130,991	$ 18,855,886
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,026,026	$ 4,333,242
Total (prior to post-MD contributions)	$ 42,027,224	$ 23,300,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,726,913

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,193,111
2nd Fiscal Year	8,562,141
3rd Fiscal Year	4,333,908
4th Fiscal Year	1,945,949
5th Fiscal Year	691,804
Thereafter	0
Total	$ 18,726,913

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02212853%
Employer's proportionate share at MD	0.06234213%
Employer's proportionate share of system NPL/(A) at prior MD	$ 4,144,825
Employer's proportionate share of system NPL/(A) at MD	**$ 13,856,937**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 21,858,755
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,155,023
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,458,387
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (3,129,821)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 4,665,314
Employer's Total Pension Expense/(Income)	**$ 3,993,880**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 820,895	$ 33,072
Changes of assumptions	$ 1,393,181	$ 1,785
Net difference between projected and actual earnings on investments	$ 880,303	$ 0
Changes in proportionate share	$ 5,187,810	$ 11,794,043
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,328,402	$ 1,452,566
Total (prior to post-MD contributions)	$ 21,610,591	$ 13,281,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,329,125

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,921,017
2nd Fiscal Year	3,663,862
3rd Fiscal Year	1,628,795
4th Fiscal Year	752,943
5th Fiscal Year	362,509
Thereafter	0
Total	$ 8,329,125

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02692605%
Employer's proportionate share at MD		0.02919296%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,043,434
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,488,790**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,235,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,350,484
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,151,189
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	253,477
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(223,113)
Employer's Total Pension Expense/(Income)	**$**	**1,181,553**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 384,401	$ 15,487
Changes of assumptions	$ 652,385	$ 836
Net difference between projected and actual earnings on investments	$ 412,220	$ 0
Changes in proportionate share	$ 660,474	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 515,313
Total (prior to post-MD contributions)	$ 2,109,480	$ 531,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,577,844

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 90,825
2nd Fiscal Year	784,219
3rd Fiscal Year	425,457
4th Fiscal Year	231,339
5th Fiscal Year	46,004
Thereafter	0
Total	$ 1,577,844

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04201874%
Employer's proportionate share at MD		0.04938415%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,870,398
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,976,735**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,315,353
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,667,832
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,947,404
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	236,237
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(298,600)
Employer's Total Pension Expense/(Income)	**$**	**1,885,041**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 650,270	$ 26,198
Changes of assumptions	$ 1,103,604	$ 1,414
Net difference between projected and actual earnings on investments	$ 697,330	$ 0
Changes in proportionate share	$ 1,174,766	$ 70,633
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 689,003
Total (prior to post-MD contributions)	$ 3,625,970	$ 787,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,838,722

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 93,505
2nd Fiscal Year	1,347,196
3rd Fiscal Year	779,925
4th Fiscal Year	498,200
5th Fiscal Year	119,897
Thereafter	0
Total	$ 2,838,722

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02544476%
Employer's proportionate share at MD		0.01631866%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,765,978
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,627,188**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,721,742
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,872,897
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	643,507
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(65,658)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(48,646)
Employer's Total Pension Expense/(Income)	**$**	**529,203**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 214,877	$ 8,657
Changes of assumptions	$ 364,679	$ 467
Net difference between projected and actual earnings on investments	$ 230,428	$ 0
Changes in proportionate share	$ 537,216	$ 1,215,829
Differences between employer contributions and employer's proportionate share of system contributions	$ 645,147	$ 530,479
Total (prior to post-MD contributions)	$ 1,992,347	$ 1,755,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 236,915

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	$ (86,388)
2nd Fiscal Year	320,627
3rd Fiscal Year	66,281
4th Fiscal Year	(48,314)
5th Fiscal Year	(15,291)
Thereafter	0
Total	$ 236,915

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06871478%
Employer's proportionate share at MD	0.07151078%
Employer's proportionate share of system NPL/(A) at prior MD	$ 12,870,750
Employer's proportionate share of system NPL/(A) at MD	**$ 15,894,875**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 25,073,519
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,207,311
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,819,941
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (329,243)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (951,198)
Employer's Total Pension Expense/(Income)	**$ 1,539,500**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 941,624	$ 37,936
Changes of assumptions	$ 1,598,076	$ 2,047
Net difference between projected and actual earnings on investments	$ 1,009,769	$ 0
Changes in proportionate share	$ 525,652	$ 1,762,312
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,186,354
Total (prior to post-MD contributions)	$ 4,075,121	$ 3,988,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 86,472

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	$ (1,030,714)
2nd Fiscal Year	751,552
3rd Fiscal Year	102,234
4th Fiscal Year	189,999
5th Fiscal Year	73,400
Thereafter	0
Total	$ 86,472

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.20115538%
Employer's proportionate share at MD	0.18598465%
Employer's proportionate share of system NPL/(A) at prior MD	$ 37,677,783
Employer's proportionate share of system NPL/(A) at MD	**$ 41,339,260**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 65,211,003
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 21,345,508
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 7,334,080
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,412,754)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,167,878)
Employer's Total Pension Expense/(Income)	**$ 4,753,448**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,448,969	$ 98,663
Changes of assumptions	$ 4,156,263	$ 5,325
Net difference between projected and actual earnings on investments	$ 2,626,199	$ 0
Changes in proportionate share	$ 531,966	$ 4,105,785
Differences between employer contributions and employer's proportionate share of system contributions	$ 67,719	$ 2,340,963
Total (prior to post-MD contributions)	$ 9,831,116	$ 6,550,736
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,280,380

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	$ (1,822,340)
2nd Fiscal Year	3,148,285
3rd Fiscal Year	1,243,005
4th Fiscal Year	588,827
5th Fiscal Year	122,602
Thereafter	0
Total	$ 3,280,380

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01359438%
Employer's proportionate share at MD	0.05968709%
Employer's proportionate share of system NPL/(A) at prior MD	$ 2,546,321
Employer's proportionate share of system NPL/(A) at MD	**$ 13,266,794**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 20,927,829
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,850,303

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,353,688
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (860,582)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 3,126,575
Employer's Total Pension Expense/(Income)	**$ 4,619,681**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 785,935	$ 31,664
Changes of assumptions	$ 1,333,848	$ 1,709
Net difference between projected and actual earnings on investments	$ 842,812	$ 0
Changes in proportionate share	$ 6,345,467	$ 6,878,748
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,492,328	$ 820,076
Total (prior to post-MD contributions)	$ 17,800,390	$ 7,732,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,068,193

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	$ 2,462,219
2nd Fiscal Year	3,759,731
3rd Fiscal Year	2,087,190
4th Fiscal Year	1,316,395
5th Fiscal Year	442,659
Thereafter	0
Total	$ 10,068,193

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00615663%
Employer's proportionate share at MD		0.00645547%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,153,179
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,434,873**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,263,454
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	740,896
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	254,564
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(44,943)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	39,632
Employer's Total Pension Expense/(Income)	**$**	**249,253**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 85,003	$ 3,425
Changes of assumptions	$ 144,263	$ 185
Net difference between projected and actual earnings on investments	$ 91,155	$ 0
Changes in proportionate share	$ 51,286	$ 69,952
Differences between employer contributions and employer's proportionate share of system contributions	$ 185,629	$ 39,299
Total (prior to post-MD contributions)	$ 557,336	$ 112,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 444,475

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	$ 26,103
2nd Fiscal Year	189,825
3rd Fiscal Year	123,356
4th Fiscal Year	85,694
5th Fiscal Year	19,497
Thereafter	0
Total	$ 444,475

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00417044%
Employer's proportionate share at MD		0.00262106%
Employer's proportionate share of system NPL/(A) at prior MD	$	781,152
Employer's proportionate share of system NPL/(A) at MD	**$**	**582,589**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	919,011
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	300,820
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	103,358
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(61,190)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,884
Employer's Total Pension Expense/(Income)	**$**	**45,052**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 34,513	$ 1,390
Changes of assumptions	$ 58,574	$ 75
Net difference between projected and actual earnings on investments	$ 37,011	$ 0
Changes in proportionate share	$ 7,358	$ 280,310
Differences between employer contributions and employer's proportionate share of system contributions	$ 65,421	$ 25,037
Total (prior to post-MD contributions)	$ 202,877	$ 306,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (103,935)

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	$ (62,272)
2nd Fiscal Year	3,967
3rd Fiscal Year	(17,643)
4th Fiscal Year	(21,230)
5th Fiscal Year	(6,757)
Thereafter	0
Total	$ (103,935)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01979206%
Employer's proportionate share at MD		0.01769772%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,707,189
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,933,715**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,205,276
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,031,172
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	697,888
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,195)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	17,455
Employer's Total Pension Expense/(Income)	**$**	**704,148**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 233,036	$ 9,388
Changes of assumptions	$ 395,497	$ 507
Net difference between projected and actual earnings on investments	$ 249,901	$ 0
Changes in proportionate share	$ 257,715	$ 309,225
Differences between employer contributions and employer's proportionate share of system contributions	$ 160,043	$ 110,710
Total (prior to post-MD contributions)	$ 1,296,192	$ 429,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 866,362

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	$ 41,772
2nd Fiscal Year	469,586
3rd Fiscal Year	243,816
4th Fiscal Year	98,507
5th Fiscal Year	12,681
Thereafter	0
Total	$ 866,362

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04863193%
Employer's proportionate share at MD	0.04401199%
Employer's proportionate share of system NPL/(A) at prior MD	$ 9,109,094
Employer's proportionate share of system NPL/(A) at MD	**$ 9,782,652**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,431,736
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,051,268
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,735,560
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 757,140
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 61,481
Employer's Total Pension Expense/(Income)	**$ 2,554,181**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 579,532	$ 23,348
Changes of assumptions	$ 983,551	$ 1,260
Net difference between projected and actual earnings on investments	$ 621,472	$ 0
Changes in proportionate share	$ 2,926,564	$ 616,048
Differences between employer contributions and employer's proportionate share of system contributions	$ 231,694	$ 305,755
Total (prior to post-MD contributions)	$ 5,342,813	$ 946,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,396,402

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	$ 946,253
2nd Fiscal Year	1,947,216
3rd Fiscal Year	1,169,025
4th Fiscal Year	336,612
5th Fiscal Year	(2,705)
Thereafter	0
Total	$ 4,396,402

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.32255404%
Employer's proportionate share at MD	0.35329858%
Employer's proportionate share of system NPL/(A) at prior MD	$ 60,416,585
Employer's proportionate share of system NPL/(A) at MD	**$ 78,528,533**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 123,875,571
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 40,548,172
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 13,931,903
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,327,101
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,385,438)
Employer's Total Pension Expense/(Income)	**$ 12,873,566**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,652,089	$ 187,422
Changes of assumptions	$ 7,895,284	$ 10,115
Net difference between projected and actual earnings on investments	$ 4,988,758	$ 0
Changes in proportionate share	$ 6,789,600	$ 3,369,661
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,847,311
Total (prior to post-MD contributions)	$ 24,325,731	$ 9,414,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,911,222

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (279,874)
2nd Fiscal Year	8,221,609
3rd Fiscal Year	3,856,545
4th Fiscal Year	2,446,351
5th Fiscal Year	666,592
Thereafter	0
Total	$ 14,911,222

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07752680%
Employer's proportionate share at MD	0.07824010%
Employer's proportionate share of system NPL/(A) at prior MD	$ 14,521,302
Employer's proportionate share of system NPL/(A) at MD	**$ 17,390,617**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 27,432,992
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,979,637
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,085,304
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 197,984
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (377,211)
Employer's Total Pension Expense/(Income)	**$ 2,906,077**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,030,233	$ 41,506
Changes of assumptions	$ 1,748,458	$ 2,240
Net difference between projected and actual earnings on investments	$ 1,104,790	$ 0
Changes in proportionate share	$ 419,120	$ 358,180
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,435	$ 774,691
Total (prior to post-MD contributions)	$ 4,308,036	$ 1,176,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,131,419

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (114,146)
2nd Fiscal Year	1,773,233
3rd Fiscal Year	866,079
4th Fiscal Year	493,433
5th Fiscal Year	112,822
Thereafter	0
Total	$ 3,131,419

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08868349%
Employer's proportionate share at MD	0.23977689%
Employer's proportionate share of system NPL/(A) at prior MD	$ 16,611,026
Employer's proportionate share of system NPL/(A) at MD	**$ 53,295,791**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 84,071,946
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 27,519,258
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 9,455,312
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (9,258,935)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 18,890,159
Employer's Total Pension Expense/(Income)	**$ 19,086,536**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,157,283	$ 127,200
Changes of assumptions	$ 5,358,376	$ 6,865
Net difference between projected and actual earnings on investments	$ 3,385,773	$ 0
Changes in proportionate share	$ 19,802,444	$ 40,091,605
Differences between employer contributions and employer's proportionate share of system contributions	$ 49,235,169	$ 1,478,765
Total (prior to post-MD contributions)	$ 80,939,045	$ 41,704,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 39,234,610

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	$ 9,678,460
2nd Fiscal Year	15,840,407
3rd Fiscal Year	8,072,654
4th Fiscal Year	4,050,605
5th Fiscal Year	1,592,484
Thereafter	0
Total	$ 39,234,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03032066%
Employer's proportionate share at MD		0.03186765%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,679,268
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,083,300**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,173,618
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,657,459
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,256,662
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(274,690)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	230,449
Employer's Total Pension Expense/(Income)	**$**	**1,212,421**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 419,620	$ 16,906
Changes of assumptions	$ 712,157	$ 912
Net difference between projected and actual earnings on investments	$ 449,988	$ 0
Changes in proportionate share	$ 199,572	$ 506,332
Differences between employer contributions and employer's proportionate share of system contributions	$ 718,847	$ 199,390
Total (prior to post-MD contributions)	$ 2,500,184	$ 723,540
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,776,644

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 104,894
2nd Fiscal Year	851,576
3rd Fiscal Year	447,224
4th Fiscal Year	299,661
5th Fiscal Year	73,289
Thereafter	0
Total	$ 1,776,644

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08843035%
Employer's proportionate share at MD	0.18787953%
Employer's proportionate share of system NPL/(A) at prior MD	$ 16,563,611
Employer's proportionate share of system NPL/(A) at MD	**$ 41,760,439**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 65,875,397
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 21,562,984
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 7,408,803
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (6,696,125)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 11,871,682
Employer's Total Pension Expense/(Income)	**$ 12,584,360**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,473,920	$ 99,669
Changes of assumptions	$ 4,198,608	$ 5,379
Net difference between projected and actual earnings on investments	$ 2,652,956	$ 0
Changes in proportionate share	$ 12,829,577	$ 25,014,473
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,552,717	$ 2,447,752
Total (prior to post-MD contributions)	$ 53,707,778	$ 27,567,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,140,505

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,319,723
2nd Fiscal Year	11,213,216
3rd Fiscal Year	5,198,378
4th Fiscal Year	2,388,313
5th Fiscal Year	1,020,875
Thereafter	0
Total	$ 26,140,505

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05512508%
Employer's proportionate share at MD	0.08583447%
Employer's proportionate share of system NPL/(A) at prior MD	$ 10,325,306
Employer's proportionate share of system NPL/(A) at MD	**$ 19,078,636**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 30,095,773
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,851,245
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,384,779
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 862,950
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,432,305)
Employer's Total Pension Expense/(Income)	**$ 2,815,424**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,130,233	$ 45,534
Changes of assumptions	$ 1,918,172	$ 2,457
Net difference between projected and actual earnings on investments	$ 1,212,027	$ 0
Changes in proportionate share	$ 6,073,223	$ 2,213,747
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,882,727
Total (prior to post-MD contributions)	$ 10,333,655	$ 6,144,465
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,189,190

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	$ (307,081)
2nd Fiscal Year	2,190,158
3rd Fiscal Year	1,191,459
4th Fiscal Year	838,571
5th Fiscal Year	276,083
Thereafter	0
Total	$ 4,189,190

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05093861%
Employer's proportionate share at MD	0.07668270%
Employer's proportionate share of system NPL/(A) at prior MD	$ 9,541,151
Employer's proportionate share of system NPL/(A) at MD	**$ 17,044,450**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 26,886,927
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,800,894
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,023,890
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 759,141
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,446,898)
Employer's Total Pension Expense/(Income)	**$ 2,336,133**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,009,726	$ 40,680
Changes of assumptions	$ 1,713,655	$ 2,195
Net difference between projected and actual earnings on investments	$ 1,082,799	$ 0
Changes in proportionate share	$ 5,003,654	$ 2,154,271
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,767,968
Total (prior to post-MD contributions)	$ 8,809,834	$ 5,965,114
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,844,720

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	$ (507,152)
2nd Fiscal Year	1,666,701
3rd Fiscal Year	820,292
4th Fiscal Year	637,852
5th Fiscal Year	227,027
Thereafter	0
Total	$ 2,844,720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02511333%
Employer's proportionate share at MD		0.02195709%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,703,899
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,880,456**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,698,721
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,520,021
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	865,851
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(83,406)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,250)
Employer's Total Pension Expense/(Income)	**$**	**773,195**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 289,122	$ 11,648
Changes of assumptions	$ 490,683	$ 629
Net difference between projected and actual earnings on investments	$ 310,045	$ 0
Changes in proportionate share	$ 255,063	$ 538,227
Differences between employer contributions and employer's proportionate share of system contributions	$ 103,609	$ 132,885
Total (prior to post-MD contributions)	$ 1,448,522	$ 683,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 765,133

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	$ (63,724)
2nd Fiscal Year	484,298
3rd Fiscal Year	246,560
4th Fiscal Year	92,503
5th Fiscal Year	5,496
Thereafter	0
Total	$ 765,133

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08259817%
Employer's proportionate share at MD		0.07686258%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,471,204
Employer's proportionate share of system NPL/(A) at MD	**$**	**17,084,432**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	26,949,998
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,821,539
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,030,983
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(372,716)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(355,818)
Employer's Total Pension Expense/(Income)	**$**	**2,302,449**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,012,095	$ 40,775
Changes of assumptions	$ 1,717,674	$ 2,201
Net difference between projected and actual earnings on investments	$ 1,085,339	$ 0
Changes in proportionate share	$ 372,964	$ 1,375,384
Differences between employer contributions and employer's proportionate share of system contributions	$ 145,285	$ 902,730
Total (prior to post-MD contributions)	$ 4,333,357	$ 2,321,090
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,012,267

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	$ (504,717)
2nd Fiscal Year	1,508,334
3rd Fiscal Year	653,648
4th Fiscal Year	293,094
5th Fiscal Year	61,908
Thereafter	0
Total	$ 2,012,267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05693525%
Employer's proportionate share at MD	0.05070002%
Employer's proportionate share of system NPL/(A) at prior MD	$ 10,664,363
Employer's proportionate share of system NPL/(A) at MD	**$ 11,269,217**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 17,776,731
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,818,855
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,999,294
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (295,545)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (191,881)
Employer's Total Pension Expense/(Income)	**$ 1,511,868**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 667,597	$ 26,896
Changes of assumptions	$ 1,133,011	$ 1,452
Net difference between projected and actual earnings on investments	$ 715,910	$ 0
Changes in proportionate share	$ 556,150	$ 1,183,262
Differences between employer contributions and employer's proportionate share of system contributions	$ 141,989	$ 444,896
Total (prior to post-MD contributions)	$ 3,214,657	$ 1,656,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,558,151

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	$ (330,291)
2nd Fiscal Year	1,063,314
3rd Fiscal Year	575,852
4th Fiscal Year	228,199
5th Fiscal Year	21,077
Thereafter	0
Total	$ 1,558,151

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03945760%
Employer's proportionate share at MD		0.03492004%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,390,679
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,761,762**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,243,864
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,007,782
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,377,030
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(184,071)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	41,836
Employer's Total Pension Expense/(Income)	**$**	**1,234,795**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 459,813	$ 18,525
Changes of assumptions	$ 780,370	$ 1,000
Net difference between projected and actual earnings on investments	$ 493,089	$ 0
Changes in proportionate share	$ 350,465	$ 681,218
Differences between employer contributions and employer's proportionate share of system contributions	$ 354,115	$ 246,560
Total (prior to post-MD contributions)	$ 2,437,852	$ 947,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,490,549

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 24,442
2nd Fiscal Year	893,161
3rd Fiscal Year	409,940
4th Fiscal Year	143,811
5th Fiscal Year	19,194
Thereafter	0
Total	$ 1,490,549

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07359010%
Employer's proportionate share at MD	0.07006023%
Employer's proportionate share of system NPL/(A) at prior MD	$ 13,783,931
Employer's proportionate share of system NPL/(A) at MD	**$ 15,572,457**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 24,564,919
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,040,831
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,762,741
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 111,646
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 168,174
Employer's Total Pension Expense/(Income)	**$ 3,042,561**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 922,524	$ 37,166
Changes of assumptions	$ 1,565,660	$ 2,006
Net difference between projected and actual earnings on investments	$ 989,286	$ 0
Changes in proportionate share	$ 496,637	$ 458,493
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,047,567	$ 541,714
Total (prior to post-MD contributions)	$ 5,021,674	$ 1,039,379
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,982,295

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 373,419
2nd Fiscal Year	1,931,151
3rd Fiscal Year	987,678
4th Fiscal Year	564,225
5th Fiscal Year	125,822
Thereafter	0
Total	$ 3,982,295

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.14033410%
Employer's proportionate share at MD	0.14131134%
Employer's proportionate share of system NPL/(A) at prior MD	$ 26,285,540
Employer's proportionate share of system NPL/(A) at MD	**$ 31,409,615**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 49,547,391
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 16,218,340
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,572,442
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (331,241)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (490,358)
Employer's Total Pension Expense/(Income)	**$ 4,750,843**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,860,729	$ 74,964
Changes of assumptions	$ 3,157,933	$ 4,046
Net difference between projected and actual earnings on investments	$ 1,995,389	$ 0
Changes in proportionate share	$ 1,016,044	$ 1,492,143
Differences between employer contributions and employer's proportionate share of system contributions	$ 189,782	$ 1,394,790
Total (prior to post-MD contributions)	$ 8,219,877	$ 2,965,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,253,934

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	$ (439,835)
2nd Fiscal Year	3,165,345
3rd Fiscal Year	1,508,250
4th Fiscal Year	823,407
5th Fiscal Year	196,767
Thereafter	0
Total	$ 5,253,934

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12142646%
Employer's proportionate share at MD	0.11367337%
Employer's proportionate share of system NPL/(A) at prior MD	$ 22,744,009
Employer's proportionate share of system NPL/(A) at MD	**$ 25,266,456**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 39,856,808
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 13,046,323
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,482,572
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 61,557
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (545,851)
Employer's Total Pension Expense/(Income)	**$ 3,998,278**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,496,804	$ 60,303
Changes of assumptions	$ 2,540,298	$ 3,254
Net difference between projected and actual earnings on investments	$ 1,605,126	$ 0
Changes in proportionate share	$ 1,198,866	$ 1,027,845
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,942	$ 1,430,687
Total (prior to post-MD contributions)	$ 6,865,036	$ 2,522,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,342,947

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (122,868)
2nd Fiscal Year	2,605,891
3rd Fiscal Year	1,244,720
4th Fiscal Year	541,402
5th Fiscal Year	73,801
Thereafter	0
Total	$ 4,342,947

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01163815%
Employer's proportionate share at MD		0.01096087%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,179,905
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,436,299**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,843,163
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,257,982
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	432,229
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(28,724)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,389
Employer's Total Pension Expense/(Income)	**$**	**413,894**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 144,328	$ 5,815
Changes of assumptions	$ 244,946	$ 314
Net difference between projected and actual earnings on investments	$ 154,773	$ 0
Changes in proportionate share	$ 75,337	$ 145,697
Differences between employer contributions and employer's proportionate share of system contributions	$ 121,567	$ 72,745
Total (prior to post-MD contributions)	$ 740,951	$ 224,571
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 516,380

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	$ (4,121)
2nd Fiscal Year	273,932
3rd Fiscal Year	150,922
4th Fiscal Year	79,757
5th Fiscal Year	15,891
Thereafter	0
Total	$ 516,380

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03789134%
Employer's proportionate share at MD		0.03255960%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,097,308
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,237,101**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,416,233
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,736,874
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,283,949
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(350,598)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	35,525
Employer's Total Pension Expense/(Income)	**$**	**968,876**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 428,731	$ 17,273
Changes of assumptions	$ 727,621	$ 932
Net difference between projected and actual earnings on investments	$ 459,758	$ 0
Changes in proportionate share	$ 232,046	$ 827,607
Differences between employer contributions and employer's proportionate share of system contributions	$ 404,036	$ 226,520
Total (prior to post-MD contributions)	$ 2,252,192	$ 1,072,332
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,179,860

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (86,599)
2nd Fiscal Year	756,353
3rd Fiscal Year	362,661
4th Fiscal Year	134,955
5th Fiscal Year	12,490
Thereafter	0
Total	$ 1,179,860

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04288099%
Employer's proportionate share at MD		0.03860421%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,031,904
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,580,651**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,535,629
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,430,616
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,522,310
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(333,437)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	49,992
Employer's Total Pension Expense/(Income)	**$**	**1,238,865**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 508,324	$ 20,479
Changes of assumptions	$ 862,701	$ 1,105
Net difference between projected and actual earnings on investments	$ 545,111	$ 0
Changes in proportionate share	$ 277,698	$ 851,450
Differences between employer contributions and employer's proportionate share of system contributions	$ 440,696	$ 241,965
Total (prior to post-MD contributions)	$ 2,634,530	$ 1,114,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,519,531

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (82,717)
2nd Fiscal Year	880,094
3rd Fiscal Year	456,342
4th Fiscal Year	232,107
5th Fiscal Year	33,705
Thereafter	0
Total	$ 1,519,531

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10982142%
Employer's proportionate share at MD	0.13176077%
Employer's proportionate share of system NPL/(A) at prior MD	$ 20,570,305
Employer's proportionate share of system NPL/(A) at MD	**$ 29,286,786**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 46,198,716
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 15,122,219
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,195,827
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,252,507
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,998,522)
Employer's Total Pension Expense/(Income)	**$ 4,449,812**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,734,971	$ 69,898
Changes of assumptions	$ 2,944,503	$ 3,772
Net difference between projected and actual earnings on investments	$ 1,860,530	$ 0
Changes in proportionate share	$ 5,230,534	$ 1,935,436
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,045,484
Total (prior to post-MD contributions)	$ 11,770,538	$ 7,054,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,715,948

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	$ (582,720)
2nd Fiscal Year	2,861,985
3rd Fiscal Year	1,327,840
4th Fiscal Year	844,319
5th Fiscal Year	264,524
Thereafter	0
Total	$ 4,715,948

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01632069%
Employer's proportionate share at MD		0.01693660%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,056,977
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,764,539**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,938,408
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,943,818
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	667,874
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(41,220)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	20,914
Employer's Total Pension Expense/(Income)	**$**	**647,568**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 223,014	$ 8,985
Changes of assumptions	$ 378,488	$ 485
Net difference between projected and actual earnings on investments	$ 239,154	$ 0
Changes in proportionate share	$ 82,644	$ 132,008
Differences between employer contributions and employer's proportionate share of system contributions	$ 156,936	$ 105,708
Total (prior to post-MD contributions)	$ 1,080,236	$ 247,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 833,050

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	$ 28,260
2nd Fiscal Year	422,152
3rd Fiscal Year	216,879
4th Fiscal Year	134,526
5th Fiscal Year	31,234
Thereafter	0
Total	$ 833,050

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04782194%
Employer's proportionate share at MD		0.04979054%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,957,377
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,067,064**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,457,844
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,714,474
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,963,430
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(321,674)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(778,714)
Employer's Total Pension Expense/(Income)	**$**	**863,042**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 655,621	$ 26,413
Changes of assumptions	$ 1,112,686	$ 1,426
Net difference between projected and actual earnings on investments	$ 703,068	$ 0
Changes in proportionate share	$ 567,545	$ 1,501,757
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,789,054
Total (prior to post-MD contributions)	$ 3,038,920	$ 3,318,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (279,730)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (958,581)
2nd Fiscal Year	464,905
3rd Fiscal Year	68,468
4th Fiscal Year	95,455
5th Fiscal Year	50,024
Thereafter	0
Total	$ (279,730)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02660240%
Employer's proportionate share at MD		0.02437031%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,982,812
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,416,848**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,544,858
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,796,987
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	961,014
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(155,371)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	83,556
Employer's Total Pension Expense/(Income)	**$**	**889,199**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 320,898	$ 12,928
Changes of assumptions	$ 544,612	$ 698
Net difference between projected and actual earnings on investments	$ 344,121	$ 0
Changes in proportionate share	$ 148,792	$ 383,159
Differences between employer contributions and employer's proportionate share of system contributions	$ 382,467	$ 139,791
Total (prior to post-MD contributions)	$ 1,740,890	$ 536,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,204,314

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 32,725
2nd Fiscal Year	648,658
3rd Fiscal Year	336,725
4th Fiscal Year	157,731
5th Fiscal Year	28,476
Thereafter	0
Total	$ 1,204,314

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.93573787%
Employer's proportionate share at MD	0.89899796%
Employer's proportionate share of system NPL/(A) at prior MD	$ 175,270,123
Employer's proportionate share of system NPL/(A) at MD	**$ 199,822,459**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 315,211,812
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 103,178,236
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 35,450,900
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,368,426)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (3,959,587)
Employer's Total Pension Expense/(Income)	**$ 30,122,887**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,837,632	$ 476,911
Changes of assumptions	$ 20,090,215	$ 25,738
Net difference between projected and actual earnings on investments	$ 12,694,314	$ 0
Changes in proportionate share	$ 3,798,359	$ 6,836,923
Differences between employer contributions and employer's proportionate share of system contributions	$ 784,242	$ 10,348,090
Total (prior to post-MD contributions)	$ 49,204,762	$ 17,687,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 31,517,100

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,815,070)
2nd Fiscal Year	19,658,676
3rd Fiscal Year	9,299,312
4th Fiscal Year	4,515,971
5th Fiscal Year	858,210
Thereafter	0
Total	$ 31,517,100

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04648289%
Employer's proportionate share at MD		0.05463084%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,706,564
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,142,929**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	19,154,978
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,269,996
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,154,301
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	345,645
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(645,696)
Employer's Total Pension Expense/(Income)	**$**	**1,854,250**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 719,356	$ 28,981
Changes of assumptions	$ 1,220,854	$ 1,564
Net difference between projected and actual earnings on investments	$ 771,416	$ 0
Changes in proportionate share	$ 1,814,341	$ 104,312
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,758,172
Total (prior to post-MD contributions)	$ 4,525,967	$ 1,893,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,632,938

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	$ (6,696)
2nd Fiscal Year	1,413,682
3rd Fiscal Year	706,766
4th Fiscal Year	411,208
5th Fiscal Year	107,978
Thereafter	0
Total	$ 2,632,938

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02927270%
Employer's proportionate share at MD		0.02930187%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,482,978
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,512,998**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,273,989
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,362,983
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,155,484
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(288,416)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	188,488
Employer's Total Pension Expense/(Income)	**$**	**1,055,556**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 385,835	$ 15,544
Changes of assumptions	$ 654,819	$ 839
Net difference between projected and actual earnings on investments	$ 413,757	$ 0
Changes in proportionate share	$ 237,418	$ 532,157
Differences between employer contributions and employer's proportionate share of system contributions	$ 437,128	$ 180,465
Total (prior to post-MD contributions)	$ 2,128,957	$ 729,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,399,952

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	$ (29,886)
2nd Fiscal Year	751,317
3rd Fiscal Year	403,277
4th Fiscal Year	221,613
5th Fiscal Year	53,631
Thereafter	0
Total	$ 1,399,952

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03260530%
Employer's proportionate share at MD	0.13145904%
Employer's proportionate share of system NPL/(A) at prior MD	$ 6,107,196
Employer's proportionate share of system NPL/(A) at MD	**$ 29,219,720**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 46,092,921
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 15,087,589
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,183,929
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,461,849)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 4,713,986
Employer's Total Pension Expense/(Income)	**$ 7,436,066**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,730,998	$ 69,738
Changes of assumptions	$ 2,937,760	$ 3,764
Net difference between projected and actual earnings on investments	$ 1,856,269	$ 0
Changes in proportionate share	$ 12,752,761	$ 14,294,000
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,950,688	$ 3,250,476
Total (prior to post-MD contributions)	$ 32,228,476	$ 17,617,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,610,498

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,442,520
2nd Fiscal Year	5,954,402
3rd Fiscal Year	3,089,911
4th Fiscal Year	2,241,793
5th Fiscal Year	881,872
Thereafter	0
Total	$ 14,610,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03563818%
Employer's proportionate share at MD		0.03544992%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,675,276
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,879,540**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,429,654
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,068,597
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,397,925
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(20,690)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(204,110)
Employer's Total Pension Expense/(Income)	**$**	**1,173,125**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 466,790	$ 18,806
Changes of assumptions	$ 792,211	$ 1,015
Net difference between projected and actual earnings on investments	$ 500,571	$ 0
Changes in proportionate share	$ 294,947	$ 622,593
Differences between employer contributions and employer's proportionate share of system contributions	$ 45,799	$ 462,437
Total (prior to post-MD contributions)	$ 2,100,318	$ 1,104,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 995,467

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	$ (204,515)
2nd Fiscal Year	681,845
3rd Fiscal Year	292,687
4th Fiscal Year	176,294
5th Fiscal Year	49,157
Thereafter	0
Total	$ 995,467

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01434618%
Employer's proportionate share at MD	0.01500405%

Employer's proportionate share of system NPL/(A) at prior MD	$ 2,687,138
Employer's proportionate share of system NPL/(A) at MD	**$ 3,334,987**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 5,260,806
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,722,019

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 591,667
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (5,745)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 43,159
Employer's Total Pension Expense/(Income)	**$ 629,081**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 197,567	$ 7,960
Changes of assumptions	$ 335,301	$ 430
Net difference between projected and actual earnings on investments	$ 211,865	$ 0
Changes in proportionate share	$ 195,059	$ 30,684
Differences between employer contributions and employer's proportionate share of system contributions	$ 217,633	$ 89,257
Total (prior to post-MD contributions)	$ 1,157,425	$ 128,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,029,094

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 118,806
2nd Fiscal Year	468,417
3rd Fiscal Year	256,062
4th Fiscal Year	151,547
5th Fiscal Year	34,263
Thereafter	0
Total	$ 1,029,094

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01114227%
Employer's proportionate share at MD		0.03074588%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,087,024
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,833,961**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,780,296
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,528,713
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,212,427
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	455,142
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(556,759)
Employer's Total Pension Expense/(Income)	**$**	**1,110,810**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 404,849	$ 16,310
Changes of assumptions	$ 687,089	$ 880
Net difference between projected and actual earnings on investments	$ 434,148	$ 0
Changes in proportionate share	$ 3,542,086	$ 1,830,017
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,406,678
Total (prior to post-MD contributions)	$ 5,068,172	$ 3,253,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,814,287

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	$ (49,516)
2nd Fiscal Year	814,711
3rd Fiscal Year	432,371
4th Fiscal Year	441,973
5th Fiscal Year	174,745
Thereafter	0
Total	$ 1,814,287

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01376382%
Employer's proportionate share at MD		0.01326722%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,578,058
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,948,937**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,651,829
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,522,682
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	523,177
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(95,586)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	84,302
Employer's Total Pension Expense/(Income)	**$**	**511,893**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 174,697	$ 7,038
Changes of assumptions	$ 296,487	$ 380
Net difference between projected and actual earnings on investments	$ 187,340	$ 0
Changes in proportionate share	$ 156,917	$ 201,822
Differences between employer contributions and employer's proportionate share of system contributions	$ 154,655	$ 67,119
Total (prior to post-MD contributions)	$ 970,096	$ 276,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 693,737

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	$ 10,777
2nd Fiscal Year	366,952
3rd Fiscal Year	204,331
4th Fiscal Year	93,556
5th Fiscal Year	18,121
Thereafter	0
Total	$ 693,737

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01991582%
Employer's proportionate share at MD		0.01740258%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,730,370
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,868,114**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,101,792
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,997,299
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	686,250
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(135,288)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	40,842
Employer's Total Pension Expense/(Income)	**$**	**591,804**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 229,150	$ 9,232
Changes of assumptions	$ 388,901	$ 498
Net difference between projected and actual earnings on investments	$ 245,733	$ 0
Changes in proportionate share	$ 64,411	$ 592,503
Differences between employer contributions and employer's proportionate share of system contributions	$ 272,354	$ 130,737
Total (prior to post-MD contributions)	$ 1,200,549	$ 732,970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 467,579

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54,355)
2nd Fiscal Year	326,753
3rd Fiscal Year	118,266
4th Fiscal Year	64,588
5th Fiscal Year	12,328
Thereafter	0
Total	$ 467,579

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02008528%
Employer's proportionate share at MD		0.01861137%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,762,111
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,136,794**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,525,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,136,032
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	733,917
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	33,331
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	26,818
Employer's Total Pension Expense/(Income)	**$**	**794,066**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 245,067	$ 9,873
Changes of assumptions	$ 415,915	$ 533
Net difference between projected and actual earnings on investments	$ 262,802	$ 0
Changes in proportionate share	$ 246,708	$ 252,710
Differences between employer contributions and employer's proportionate share of system contributions	$ 217,660	$ 135,980
Total (prior to post-MD contributions)	$ 1,388,152	$ 399,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 989,056

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	$ 80,559
2nd Fiscal Year	522,786
3rd Fiscal Year	257,191
4th Fiscal Year	108,031
5th Fiscal Year	20,488
Thereafter	0
Total	$ 989,056

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01755920%
Employer's proportionate share at MD		0.01530161%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,288,959
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,401,126**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,365,138
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,756,170
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	603,401
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(82,792)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,784
Employer's Total Pension Expense/(Income)	**$**	**533,393**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 201,485	$ 8,117
Changes of assumptions	$ 341,950	$ 438
Net difference between projected and actual earnings on investments	$ 216,067	$ 0
Changes in proportionate share	$ 69,193	$ 316,908
Differences between employer contributions and employer's proportionate share of system contributions	$ 157,710	$ 102,130
Total (prior to post-MD contributions)	$ 986,405	$ 427,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 558,812

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	$ (24,073)
2nd Fiscal Year	344,040
3rd Fiscal Year	161,257
4th Fiscal Year	68,906
5th Fiscal Year	8,682
Thereafter	0
Total	$ 558,812

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02380468%
Employer's proportionate share at MD		0.01976850%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,458,780
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,393,992**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,931,345
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,268,836
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	779,547
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(209,636)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	39,134
Employer's Total Pension Expense/(Income)	**$**	**609,045**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 260,303	$ 10,487
Changes of assumptions	$ 441,773	$ 566
Net difference between projected and actual earnings on investments	$ 279,141	$ 0
Changes in proportionate share	$ 109,323	$ 608,848
Differences between employer contributions and employer's proportionate share of system contributions	$ 289,048	$ 135,045
Total (prior to post-MD contributions)	$ 1,379,588	$ 754,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 624,642

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (78,980)
2nd Fiscal Year	427,551
3rd Fiscal Year	202,625
4th Fiscal Year	69,842
5th Fiscal Year	3,605
Thereafter	0
Total	$ 624,642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01913042%
Employer's proportionate share at MD		0.01819441%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,583,259
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,044,116**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,379,428
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,088,177
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	717,475
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(100,986)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	31,496
Employer's Total Pension Expense/(Income)	**$**	**647,985**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 239,576	$ 9,652
Changes of assumptions	$ 406,597	$ 521
Net difference between projected and actual earnings on investments	$ 256,914	$ 0
Changes in proportionate share	$ 119,626	$ 387,115
Differences between employer contributions and employer's proportionate share of system contributions	$ 229,174	$ 88,063
Total (prior to post-MD contributions)	$ 1,251,887	$ 485,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 766,536

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	$ (40,243)
2nd Fiscal Year	403,625
3rd Fiscal Year	233,725
4th Fiscal Year	143,576
5th Fiscal Year	25,853
Thereafter	0
Total	$ 766,536

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00531653%
Employer's proportionate share at MD		0.03770484%
Employer's proportionate share of system NPL/(A) at prior MD	$	995,823
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,380,746**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,220,287
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,327,395
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,486,845
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,089,630
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(496,306)
Employer's Total Pension Expense/(Income)	**$**	**2,080,169**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 496,482	$ 20,002
Changes of assumptions	$ 842,603	$ 1,079
Net difference between projected and actual earnings on investments	$ 532,412	$ 0
Changes in proportionate share	$ 5,531,974	$ 2,191,104
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,432,927
Total (prior to post-MD contributions)	$ 7,403,471	$ 3,645,112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,758,359

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	$ 542,942
2nd Fiscal Year	1,388,996
3rd Fiscal Year	765,247
4th Fiscal Year	771,665
5th Fiscal Year	289,508
Thereafter	0
Total	$ 3,758,359

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03716860%
Employer's proportionate share at MD		0.05179421%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,961,934
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,512,425**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,160,382
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,944,435
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,042,442
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	159,658
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(788,937)
Employer's Total Pension Expense/(Income)	**$**	**1,413,163**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 682,005	$ 27,476
Changes of assumptions	$ 1,157,463	$ 1,483
Net difference between projected and actual earnings on investments	$ 731,361	$ 0
Changes in proportionate share	$ 2,076,063	$ 1,118,743
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,036,755
Total (prior to post-MD contributions)	$ 4,646,892	$ 3,184,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,462,435

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	$ (456,659)
2nd Fiscal Year	924,066
3rd Fiscal Year	429,889
4th Fiscal Year	422,423
5th Fiscal Year	142,716
Thereafter	0
Total	$ 1,462,435

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01009818%
Employer's proportionate share at MD		0.00893380%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,891,458
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,985,737**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,132,420
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,025,335
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	352,294
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(152,007)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	97,180
Employer's Total Pension Expense/(Income)	**$**	**297,467**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 117,637	$ 4,739
Changes of assumptions	$ 199,647	$ 256
Net difference between projected and actual earnings on investments	$ 126,150	$ 0
Changes in proportionate share	$ 22,586	$ 272,974
Differences between employer contributions and employer's proportionate share of system contributions	$ 296,384	$ 0
Total (prior to post-MD contributions)	$ 762,404	$ 277,969
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 484,435

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	$ 18,938
2nd Fiscal Year	249,628
3rd Fiscal Year	136,232
4th Fiscal Year	67,920
5th Fiscal Year	11,716
Thereafter	0
Total	$ 484,435

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00925639%
Employer's proportionate share at MD		0.00787643%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,733,785
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,750,713**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,761,679
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	903,980
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	310,598
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(65,997)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	59,634
Employer's Total Pension Expense/(Income)	**$**	**304,235**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 103,714	$ 4,178
Changes of assumptions	$ 176,017	$ 226
Net difference between projected and actual earnings on investments	$ 111,219	$ 0
Changes in proportionate share	$ 135,009	$ 242,926
Differences between employer contributions and employer's proportionate share of system contributions	$ 208,855	$ 19,150
Total (prior to post-MD contributions)	$ 734,814	$ 266,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 468,334

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	$ 39,741
2nd Fiscal Year	231,630
3rd Fiscal Year	134,955
4th Fiscal Year	57,361
5th Fiscal Year	4,647
Thereafter	0
Total	$ 468,334

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00983485%
Employer's proportionate share at MD		0.01078164%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,842,135
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,396,461**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,780,320
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,237,412
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	425,161
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	26,124
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	194,445
Employer's Total Pension Expense/(Income)	**$**	**645,730**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 141,968	$ 5,720
Changes of assumptions	$ 240,941	$ 309
Net difference between projected and actual earnings on investments	$ 152,242	$ 0
Changes in proportionate share	$ 289,408	$ 39,554
Differences between employer contributions and employer's proportionate share of system contributions	$ 239,261	$ 8,384
Total (prior to post-MD contributions)	$ 1,063,820	$ 53,967
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,009,853

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 160,127
2nd Fiscal Year	403,347
3rd Fiscal Year	263,208
4th Fiscal Year	151,628
5th Fiscal Year	31,546
Thereafter	0
Total	$ 1,009,853

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00128673%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**286,005**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	451,161
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	147,678
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,741
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(38,973)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	102,524
Employer's Total Pension Expense/(Income)	**$**	**114,292**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,943	$ 683
Changes of assumptions	$ 28,755	$ 37
Net difference between projected and actual earnings on investments	$ 18,169	$ 0
Changes in proportionate share	$ 258,207	$ 240,274
Differences between employer contributions and employer's proportionate share of system contributions	$ 54,669	$ 12,641
Total (prior to post-MD contributions)	$ 376,743	$ 253,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 123,108

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,589
2nd Fiscal Year	43,755
3rd Fiscal Year	32,083
4th Fiscal Year	32,126
5th Fiscal Year	13,556
Thereafter	0
Total	$ 123,108

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00642267%
Employer's proportionate share at MD		0.00590227%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,203,010
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,311,912**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,069,488
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	677,405
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	232,749
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(42,637)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,184
Employer's Total Pension Expense/(Income)	**$**	**202,296**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 77,719	$ 3,131
Changes of assumptions	$ 131,900	$ 169
Net difference between projected and actual earnings on investments	$ 83,343	$ 0
Changes in proportionate share	$ 140,955	$ 131,904
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,302	$ 13,399
Total (prior to post-MD contributions)	$ 481,219	$ 148,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 332,616

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,567
2nd Fiscal Year	166,048
3rd Fiscal Year	98,350
4th Fiscal Year	47,034
5th Fiscal Year	5,617
Thereafter	0
Total	$ 332,616

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00506906%
Employer's proportionate share at MD		0.00357388%
Employer's proportionate share of system NPL/(A) at prior MD	$	949,470
Employer's proportionate share of system NPL/(A) at MD	**$**	**794,375**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,253,094
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	410,175
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	140,932
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(54,169)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,571
Employer's Total Pension Expense/(Income)	**$**	**96,334**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 47,059	$ 1,896
Changes of assumptions	$ 79,867	$ 102
Net difference between projected and actual earnings on investments	$ 50,465	$ 0
Changes in proportionate share	$ 44,778	$ 219,647
Differences between employer contributions and employer's proportionate share of system contributions	$ 70,426	$ 38,791
Total (prior to post-MD contributions)	$ 292,595	$ 260,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 32,159

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,368)
2nd Fiscal Year	61,693
3rd Fiscal Year	10,231
4th Fiscal Year	(11,871)
5th Fiscal Year	(5,526)
Thereafter	0
Total	$ 32,159

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00897325%
Employer's proportionate share at MD		0.00863384%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,680,751
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,919,065**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,027,246
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	990,908
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	340,465
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	102,794
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	48,648
Employer's Total Pension Expense/(Income)	**$**	**491,907**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 113,687	$ 4,580
Changes of assumptions	$ 192,943	$ 247
Net difference between projected and actual earnings on investments	$ 121,914	$ 0
Changes in proportionate share	$ 200,986	$ 43,786
Differences between employer contributions and employer's proportionate share of system contributions	$ 175,744	$ 30,106
Total (prior to post-MD contributions)	$ 805,274	$ 78,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 726,555

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	$ 136,881
2nd Fiscal Year	309,027
3rd Fiscal Year	177,910
4th Fiscal Year	87,927
5th Fiscal Year	14,810
Thereafter	0
Total	$ 726,555

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00058291%
Employer's proportionate share at MD		0.00060445%
Employer's proportionate share of system NPL/(A) at prior MD	$	109,183
Employer's proportionate share of system NPL/(A) at MD	**$**	**134,353**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	211,936
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	69,373
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	23,836
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,089
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,341
Employer's Total Pension Expense/(Income)	**$**	**27,266**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,959	$ 321
Changes of assumptions	$ 13,508	$ 17
Net difference between projected and actual earnings on investments	$ 8,535	$ 0
Changes in proportionate share	$ 9,587	$ 1,130
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,379	$ 4,185
Total (prior to post-MD contributions)	$ 50,968	$ 5,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 45,315

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,011
2nd Fiscal Year	20,061
3rd Fiscal Year	11,812
4th Fiscal Year	6,831
5th Fiscal Year	1,600
Thereafter	0
Total	$ 45,315

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00054731%
Employer's proportionate share at MD		0.00014218%
Employer's proportionate share of system NPL/(A) at prior MD	$	102,515
Employer's proportionate share of system NPL/(A) at MD	**$**	**31,603**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	49,852
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	16,318
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,607
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(13,503)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,166
Employer's Total Pension Expense/(Income)	**$**	**(730)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,872	$ 75
Changes of assumptions	$ 3,177	$ 4
Net difference between projected and actual earnings on investments	$ 2,008	$ 0
Changes in proportionate share	$ 31,709	$ 71,460
Differences between employer contributions and employer's proportionate share of system contributions	$ 34,064	$ 4,137
Total (prior to post-MD contributions)	$ 72,830	$ 75,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,846)

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	$ (3,763)
2nd Fiscal Year	5,464
3rd Fiscal Year	1,461
4th Fiscal Year	(4,622)
5th Fiscal Year	(1,386)
Thereafter	0
Total	$ (2,846)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00052953%
Employer's proportionate share at MD		0.00034040%
Employer's proportionate share of system NPL/(A) at prior MD	$	99,185
Employer's proportionate share of system NPL/(A) at MD	**$**	**75,662**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	119,353
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	39,068
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	13,423
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(32,147)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,945)
Employer's Total Pension Expense/(Income)	**$**	**(20,669)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,482	$ 181
Changes of assumptions	$ 7,607	$ 10
Net difference between projected and actual earnings on investments	$ 4,807	$ 0
Changes in proportionate share	$ 0	$ 57,582
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,729	$ 6,512
Total (prior to post-MD contributions)	$ 25,625	$ 64,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (38,660)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,898)
2nd Fiscal Year	(6,109)
3rd Fiscal Year	(7,374)
4th Fiscal Year	(3,636)
5th Fiscal Year	(643)
Thereafter	0
Total	$ (38,660)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00075867%
Employer's proportionate share at MD		0.00174537%
Employer's proportionate share of system NPL/(A) at prior MD	$	142,104
Employer's proportionate share of system NPL/(A) at MD	**$**	**387,948**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	611,972
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	200,317
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	68,827
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	31,063
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,041
Employer's Total Pension Expense/(Income)	**$**	**100,931**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,982	$ 926
Changes of assumptions	$ 39,004	$ 50
Net difference between projected and actual earnings on investments	$ 24,646	$ 0
Changes in proportionate share	$ 131,018	$ 7,854
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,215	$ 9,404
Total (prior to post-MD contributions)	$ 231,865	$ 18,234
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 213,631

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 33,081
2nd Fiscal Year	73,888
3rd Fiscal Year	53,635
4th Fiscal Year	42,001
5th Fiscal Year	11,026
Thereafter	0
Total	$ 213,631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00075211%
Employer's proportionate share at MD		0.00140469%
Employer's proportionate share of system NPL/(A) at prior MD	$	140,875
Employer's proportionate share of system NPL/(A) at MD	**$**	**312,224**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	492,520
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	161,217
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	55,392
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,371
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,375
Employer's Total Pension Expense/(Income)	**$**	**64,138**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,496	$ 745
Changes of assumptions	$ 31,391	$ 40
Net difference between projected and actual earnings on investments	$ 19,835	$ 0
Changes in proportionate share	$ 84,188	$ 15,948
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,562	$ 2,884
Total (prior to post-MD contributions)	$ 169,472	$ 19,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 149,855

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	$ 18,531
2nd Fiscal Year	55,449
3rd Fiscal Year	38,499
4th Fiscal Year	29,516
5th Fiscal Year	7,861
Thereafter	0
Total	$ 149,855

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00166487%
Employer's proportionate share at MD		0.00140642%
Employer's proportionate share of system NPL/(A) at prior MD	$	311,842
Employer's proportionate share of system NPL/(A) at MD	**$**	**312,608**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	493,127
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	161,415
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	55,460
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,526)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,385)
Employer's Total Pension Expense/(Income)	**$**	**41,549**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,519	$ 746
Changes of assumptions	$ 31,430	$ 40
Net difference between projected and actual earnings on investments	$ 19,859	$ 0
Changes in proportionate share	$ 11,780	$ 51,940
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,339	$ 20,130
Total (prior to post-MD contributions)	$ 91,927	$ 72,856
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,071

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,402)
2nd Fiscal Year	22,625
3rd Fiscal Year	4,723
4th Fiscal Year	952
5th Fiscal Year	173
Thereafter	0
Total	$ 19,071

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00897916%
Employer's proportionate share at MD		0.00827070%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,681,858
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,838,349**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,899,920
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	949,230
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	326,145
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	33,683
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	40,235
Employer's Total Pension Expense/(Income)	**$**	**400,063**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 108,905	$ 4,388
Changes of assumptions	$ 184,828	$ 237
Net difference between projected and actual earnings on investments	$ 116,787	$ 0
Changes in proportionate share	$ 194,781	$ 98,974
Differences between employer contributions and employer's proportionate share of system contributions	$ 158,677	$ 45,335
Total (prior to post-MD contributions)	$ 763,978	$ 148,934
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 615,044

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	$ 99,349
2nd Fiscal Year	286,017
3rd Fiscal Year	153,229
4th Fiscal Year	65,500
5th Fiscal Year	10,950
Thereafter	0
Total	$ 615,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.22372178%
Employer's proportionate share at MD	0.22071048%
Employer's proportionate share of system NPL/(A) at prior MD	$ 41,904,624
Employer's proportionate share of system NPL/(A) at MD	**$ 49,057,854**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 77,386,772
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 25,331,001
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,703,451
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (448,411)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,059,425)
Employer's Total Pension Expense/(Income)	**$ 7,195,615**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,906,224	$ 117,085
Changes of assumptions	$ 4,932,293	$ 6,319
Net difference between projected and actual earnings on investments	$ 3,116,546	$ 0
Changes in proportionate share	$ 1,579,093	$ 2,814,123
Differences between employer contributions and employer's proportionate share of system contributions	$ 531,582	$ 3,262,398
Total (prior to post-MD contributions)	$ 13,065,738	$ 6,199,925
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,865,813

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	$ (830,148)
2nd Fiscal Year	4,548,584
3rd Fiscal Year	1,852,957
4th Fiscal Year	1,026,873
5th Fiscal Year	267,546
Thereafter	0
Total	$ 6,865,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09463026%
Employer's proportionate share at MD	0.12471602%
Employer's proportionate share of system NPL/(A) at prior MD	$ 17,724,897
Employer's proportionate share of system NPL/(A) at MD	**$ 27,720,932**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 43,728,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 14,313,691
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,918,026
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 562,838
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (363,602)
Employer's Total Pension Expense/(Income)	**$ 5,117,262**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,642,209	$ 66,161
Changes of assumptions	$ 2,787,072	$ 3,571
Net difference between projected and actual earnings on investments	$ 1,761,054	$ 0
Changes in proportionate share	$ 4,494,565	$ 976,024
Differences between employer contributions and employer's proportionate share of system contributions	$ 94,067	$ 1,988,843
Total (prior to post-MD contributions)	$ 10,778,967	$ 3,034,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,744,368

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	$ 548,927
2nd Fiscal Year	3,482,819
3rd Fiscal Year	1,921,690
4th Fiscal Year	1,406,798
5th Fiscal Year	384,134
Thereafter	0
Total	$ 7,744,368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.19911393%
Employer's proportionate share at MD	0.19177275%
Employer's proportionate share of system NPL/(A) at prior MD	$ 37,295,405
Employer's proportionate share of system NPL/(A) at MD	**$ 42,625,795**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 67,240,460
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 22,009,810
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 7,562,327
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (355,196)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 292,238
Employer's Total Pension Expense/(Income)	**$ 7,499,369**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,525,184	$ 101,734
Changes of assumptions	$ 4,285,611	$ 5,490
Net difference between projected and actual earnings on investments	$ 2,707,930	$ 0
Changes in proportionate share	$ 1,455,346	$ 1,326,865
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,188,984	$ 1,203,903
Total (prior to post-MD contributions)	$ 13,163,055	$ 2,637,992
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,525,063

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	$ 605,376
2nd Fiscal Year	5,273,831
3rd Fiscal Year	2,884,161
4th Fiscal Year	1,487,707
5th Fiscal Year	273,988
Thereafter	0
Total	$ 10,525,063

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.27939211%
Employer's proportionate share at MD	0.26213350%
Employer's proportionate share of system NPL/(A) at prior MD	$ 52,332,059
Employer's proportionate share of system NPL/(A) at MD	**$ 58,265,049**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 91,910,749
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 30,085,132
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 10,336,918
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,582,159)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 373,057
Employer's Total Pension Expense/(Income)	**$ 9,127,816**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,451,665	$ 139,060
Changes of assumptions	$ 5,857,987	$ 7,505
Net difference between projected and actual earnings on investments	$ 3,701,460	$ 0
Changes in proportionate share	$ 0	$ 4,306,893
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,959,972	$ 1,803,506
Total (prior to post-MD contributions)	$ 15,971,084	$ 6,256,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 9,714,120

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	$ (724,842)
2nd Fiscal Year	5,712,443
3rd Fiscal Year	2,847,592
4th Fiscal Year	1,570,947
5th Fiscal Year	307,980
Thereafter	0
Total	$ 9,714,120

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.22203711%
Employer's proportionate share at MD	0.21525849%
Employer's proportionate share of system NPL/(A) at prior MD	$ 41,589,074
Employer's proportionate share of system NPL/(A) at MD	**$ 47,846,027**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 75,475,164
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 24,705,274
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,488,459
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (765,842)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 492,205
Employer's Total Pension Expense/(Income)	**$ 8,214,822**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,834,434	$ 114,193
Changes of assumptions	$ 4,810,455	$ 6,163
Net difference between projected and actual earnings on investments	$ 3,039,561	$ 0
Changes in proportionate share	$ 0	$ 1,195,354
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,938,905	$ 1,286,039
Total (prior to post-MD contributions)	$ 13,623,355	$ 2,601,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,021,606

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 425,859
2nd Fiscal Year	5,589,430
3rd Fiscal Year	2,983,797
4th Fiscal Year	1,678,271
5th Fiscal Year	344,250
Thereafter	0
Total	$ 11,021,606

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05826372%
Employer's proportionate share at MD		0.05319581%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,913,195
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,823,962**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,651,819
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,105,297
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,097,713
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,971
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	87,856
Employer's Total Pension Expense/(Income)	**$**	**2,191,540**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 700,460	$ 28,220
Changes of assumptions	$ 1,188,785	$ 1,523
Net difference between projected and actual earnings on investments	$ 751,152	$ 0
Changes in proportionate share	$ 566,777	$ 707,384
Differences between employer contributions and employer's proportionate share of system contributions	$ 563,631	$ 336,370
Total (prior to post-MD contributions)	$ 3,770,805	$ 1,073,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,697,308

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 184,518
2nd Fiscal Year	1,440,965
3rd Fiscal Year	721,223
4th Fiscal Year	302,785
5th Fiscal Year	47,818
Thereafter	0
Total	$ 2,697,308

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01381317%
Employer's proportionate share at MD		0.01283150%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,587,302
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,852,089**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,499,054
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,472,675
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	505,995
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(80,374)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	56,567
Employer's Total Pension Expense/(Income)	**$**	**482,188**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 168,960	$ 6,807
Changes of assumptions	$ 286,750	$ 367
Net difference between projected and actual earnings on investments	$ 181,187	$ 0
Changes in proportionate share	$ 62,066	$ 289,715
Differences between employer contributions and employer's proportionate share of system contributions	$ 247,416	$ 93,092
Total (prior to post-MD contributions)	$ 946,379	$ 389,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 556,398

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,438
2nd Fiscal Year	293,507
3rd Fiscal Year	137,197
4th Fiscal Year	89,008
5th Fiscal Year	19,248
Thereafter	0
Total	$ 556,398

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01606101%
Employer's proportionate share at MD		0.01411183%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,008,337
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,136,671**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,947,971
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,619,619
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	556,483
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(53,330)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	32,655
Employer's Total Pension Expense/(Income)	**$**	**535,808**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 185,819	$ 7,486
Changes of assumptions	$ 315,362	$ 404
Net difference between projected and actual earnings on investments	$ 199,266	$ 0
Changes in proportionate share	$ 15,104	$ 372,294
Differences between employer contributions and employer's proportionate share of system contributions	$ 193,198	$ 98,258
Total (prior to post-MD contributions)	$ 908,749	$ 478,442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 430,307

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	$ (32,336)
2nd Fiscal Year	277,597
3rd Fiscal Year	117,745
4th Fiscal Year	58,105
5th Fiscal Year	9,195
Thereafter	0
Total	$ 430,307

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00195596%
Employer's proportionate share at MD		0.00182929%
Employer's proportionate share of system NPL/(A) at prior MD	$	366,365
Employer's proportionate share of system NPL/(A) at MD	**$**	**406,601**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	641,396
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	209,948
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	72,136
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,924
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,665
Employer's Total Pension Expense/(Income)	**$**	**81,725**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,087	$ 970
Changes of assumptions	$ 40,880	$ 52
Net difference between projected and actual earnings on investments	$ 25,831	$ 0
Changes in proportionate share	$ 52,037	$ 19,462
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,753	$ 10,514
Total (prior to post-MD contributions)	$ 154,588	$ 30,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 123,590

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 17,720
2nd Fiscal Year	60,514
3rd Fiscal Year	31,647
4th Fiscal Year	12,116
5th Fiscal Year	1,591
Thereafter	0
Total	$ 123,590

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04895108%
Employer's proportionate share at MD		0.04030000%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,168,873
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,957,579**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,130,217
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,625,242
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,589,182
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(251,703)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	102,714
Employer's Total Pension Expense/(Income)	**$**	**1,440,193**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 530,654	$ 21,379
Changes of assumptions	$ 900,598	$ 1,154
Net difference between projected and actual earnings on investments	$ 569,057	$ 0
Changes in proportionate share	$ 494,280	$ 1,178,857
Differences between employer contributions and employer's proportionate share of system contributions	$ 627,062	$ 384,455
Total (prior to post-MD contributions)	$ 3,121,651	$ 1,585,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,535,806

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	$ (1,243)
2nd Fiscal Year	960,060
3rd Fiscal Year	436,984
4th Fiscal Year	135,558
5th Fiscal Year	4,445
Thereafter	0
Total	$ 1,535,806

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00065331%
Employer's proportionate share at MD		0.00013244%
Employer's proportionate share of system NPL/(A) at prior MD	$	122,369
Employer's proportionate share of system NPL/(A) at MD	**$**	**29,438**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	46,437
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	15,200
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,223
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,181)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,309
Employer's Total Pension Expense/(Income)	**$**	**8,351**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,744	$ 70
Changes of assumptions	$ 2,960	$ 4
Net difference between projected and actual earnings on investments	$ 1,870	$ 0
Changes in proportionate share	$ 33,673	$ 71,472
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,140	$ 3,818
Total (prior to post-MD contributions)	$ 60,387	$ 75,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,977)

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	$ 10,377
2nd Fiscal Year	2,386
3rd Fiscal Year	(10,174)
4th Fiscal Year	(13,316)
5th Fiscal Year	(4,251)
Thereafter	0
Total	$ (14,977)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03626949%
Employer's proportionate share at MD	0.10210472%
Employer's proportionate share of system NPL/(A) at prior MD	$ 6,793,524
Employer's proportionate share of system NPL/(A) at MD	**$ 22,695,064**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 35,800,542
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 11,718,586
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,026,376
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,631,614)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 5,457,158
Employer's Total Pension Expense/(Income)	**$ 6,851,920**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,344,473	$ 54,166
Changes of assumptions	$ 2,281,769	$ 2,923
Net difference between projected and actual earnings on investments	$ 1,441,771	$ 0
Changes in proportionate share	$ 8,493,163	$ 10,939,549
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,816,266	$ 1,018,425
Total (prior to post-MD contributions)	$ 27,377,442	$ 12,015,063
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,362,379

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,401,137
2nd Fiscal Year	6,058,738
3rd Fiscal Year	3,319,929
4th Fiscal Year	1,921,404
5th Fiscal Year	661,170
Thereafter	0
Total	$ 15,362,379

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00270082%
Employer's proportionate share at MD		0.00306179%
Employer's proportionate share of system NPL/(A) at prior MD	$	505,882
Employer's proportionate share of system NPL/(A) at MD	**$**	**680,551**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,073,542
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	351,402
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	120,738
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,253
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	25,440
Employer's Total Pension Expense/(Income)	**$**	**164,431**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,316	$ 1,624
Changes of assumptions	$ 68,423	$ 88
Net difference between projected and actual earnings on investments	$ 43,234	$ 0
Changes in proportionate share	$ 136,319	$ 48,741
Differences between employer contributions and employer's proportionate share of system contributions	$ 56,751	$ 18,210
Total (prior to post-MD contributions)	$ 345,043	$ 68,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 276,380

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	$ 46,887
2nd Fiscal Year	120,976
3rd Fiscal Year	67,358
4th Fiscal Year	33,037
5th Fiscal Year	8,121
Thereafter	0
Total	$ 276,380

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.39329147%
Employer's proportionate share at MD	0.36078003%
Employer's proportionate share of system NPL/(A) at prior MD	$ 73,666,191
Employer's proportionate share of system NPL/(A) at MD	**$ 80,191,453**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 126,498,760
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 41,406,821
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 14,226,925
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (3,145,725)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 485,331
Employer's Total Pension Expense/(Income)	**$ 11,566,531**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,750,602	$ 191,391
Changes of assumptions	$ 8,062,475	$ 10,329
Net difference between projected and actual earnings on investments	$ 5,094,400	$ 0
Changes in proportionate share	$ 0	$ 6,932,947
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,221,987	$ 2,397,545
Total (prior to post-MD contributions)	$ 22,129,464	$ 9,532,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,597,252

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	$ (1,359,040)
2nd Fiscal Year	7,735,227
3rd Fiscal Year	3,824,137
4th Fiscal Year	2,026,212
5th Fiscal Year	370,715
Thereafter	0
Total	$ 12,597,252

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.41355300%
Employer's proportionate share at MD	0.39057995%
Employer's proportionate share of system NPL/(A) at prior MD	$ 77,461,314
Employer's proportionate share of system NPL/(A) at MD	**$ 86,815,153**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 136,947,378
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 44,826,965
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 15,402,049
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,263,505)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 910,452
Employer's Total Pension Expense/(Income)	**$ 14,048,996**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,142,995	$ 207,199
Changes of assumptions	$ 8,728,424	$ 11,182
Net difference between projected and actual earnings on investments	$ 5,515,190	$ 0
Changes in proportionate share	$ 394,358	$ 4,677,489
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,192,665	$ 2,639,102
Total (prior to post-MD contributions)	$ 25,973,632	$ 7,534,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 18,438,660

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 353,362
2nd Fiscal Year	9,837,112
3rd Fiscal Year	4,955,506
4th Fiscal Year	2,724,789
5th Fiscal Year	567,889
Thereafter	0
Total	$ 18,438,660

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.18059107%
Employer's proportionate share at MD	0.16329089%
Employer's proportionate share of system NPL/(A) at prior MD	$ 33,825,946
Employer's proportionate share of system NPL/(A) at MD	**$ 36,295,062**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 57,253,987
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 18,740,939
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,439,179
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,388,792)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 424,451
Employer's Total Pension Expense/(Income)	**$ 5,474,838**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,150,147	$ 86,624
Changes of assumptions	$ 3,649,117	$ 4,675
Net difference between projected and actual earnings on investments	$ 2,305,751	$ 0
Changes in proportionate share	$ 128,479	$ 3,532,513
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,377,434	$ 1,084,061
Total (prior to post-MD contributions)	$ 10,610,928	$ 4,707,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,903,055

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	$ (354,743)
2nd Fiscal Year	3,500,051
3rd Fiscal Year	1,665,186
4th Fiscal Year	926,253
5th Fiscal Year	166,307
Thereafter	0
Total	$ 5,903,055

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00767090%
Employer's proportionate share at MD		0.02529101%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,436,812
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,621,494**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,867,679
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,902,656
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	997,320
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(821,041)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,091,593
Employer's Total Pension Expense/(Income)	**$**	**2,267,872**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 333,022	$ 13,417
Changes of assumptions	$ 565,187	$ 724
Net difference between projected and actual earnings on investments	$ 357,122	$ 0
Changes in proportionate share	$ 2,379,132	$ 3,644,225
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,125,097	$ 0
Total (prior to post-MD contributions)	$ 8,759,560	$ 3,658,366
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,101,194

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,389,437
2nd Fiscal Year	1,927,829
3rd Fiscal Year	1,027,435
4th Fiscal Year	561,887
5th Fiscal Year	194,606
Thereafter	0
Total	$ 5,101,194

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00929747%
Employer's proportionate share at MD		0.00895190%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,741,480
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,989,761**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,138,766
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,027,412
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	353,007
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(99,944)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	59,744
Employer's Total Pension Expense/(Income)	**$**	**312,807**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 117,875	$ 4,749
Changes of assumptions	$ 200,051	$ 256
Net difference between projected and actual earnings on investments	$ 126,405	$ 0
Changes in proportionate share	$ 4,588	$ 273,286
Differences between employer contributions and employer's proportionate share of system contributions	$ 196,658	$ 63,945
Total (prior to post-MD contributions)	$ 645,577	$ 342,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 303,341

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	$ (35,847)
2nd Fiscal Year	174,832
3rd Fiscal Year	85,171
4th Fiscal Year	63,438
5th Fiscal Year	15,747
Thereafter	0
Total	$ 303,341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01732919%
Employer's proportionate share at MD		0.01697305%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,245,876
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,772,641**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,951,188
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,948,001
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	669,312
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(41,891)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	126,392
Employer's Total Pension Expense/(Income)	**$**	**753,813**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 223,494	$ 9,004
Changes of assumptions	$ 379,303	$ 486
Net difference between projected and actual earnings on investments	$ 239,668	$ 0
Changes in proportionate share	$ 195,770	$ 134,966
Differences between employer contributions and employer's proportionate share of system contributions	$ 353,391	$ 115,757
Total (prior to post-MD contributions)	$ 1,391,626	$ 260,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,131,413

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	$ 154,352
2nd Fiscal Year	543,729
3rd Fiscal Year	281,591
4th Fiscal Year	128,327
5th Fiscal Year	23,415
Thereafter	0
Total	$ 1,131,413

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00135370%
Employer's proportionate share at MD		0.00121064%
Employer's proportionate share of system NPL/(A) at prior MD	$	253,557
Employer's proportionate share of system NPL/(A) at MD	**$**	**269,092**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	424,482
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	138,945
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	47,740
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,711)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,745
Employer's Total Pension Expense/(Income)	**$**	**47,774**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,941	$ 642
Changes of assumptions	$ 27,055	$ 35
Net difference between projected and actual earnings on investments	$ 17,095	$ 0
Changes in proportionate share	$ 19,834	$ 20,059
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,902	$ 6,630
Total (prior to post-MD contributions)	$ 95,827	$ 27,366
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 68,461

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,544
2nd Fiscal Year	35,162
3rd Fiscal Year	18,589
4th Fiscal Year	7,372
5th Fiscal Year	794
Thereafter	0
Total	$ 68,461

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00073148%
Employer's proportionate share at MD		0.00074472%
Employer's proportionate share of system NPL/(A) at prior MD	$	137,011
Employer's proportionate share of system NPL/(A) at MD	**$**	**165,531**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	261,118
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	85,472
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,367
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(13,983)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,668
Employer's Total Pension Expense/(Income)	**$**	**23,052**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,806	$ 395
Changes of assumptions	$ 16,643	$ 21
Net difference between projected and actual earnings on investments	$ 10,516	$ 0
Changes in proportionate share	$ 3,372	$ 14,473
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,786	$ 2,263
Total (prior to post-MD contributions)	$ 69,123	$ 17,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 51,971

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	$ (88)
2nd Fiscal Year	23,563
3rd Fiscal Year	16,311
4th Fiscal Year	9,952
5th Fiscal Year	2,232
Thereafter	0
Total	$ 51,971

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05197906%
Employer's proportionate share at MD		0.04887359%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,736,035
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,863,251**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,136,338
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,609,235
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,927,271
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(333,155)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	122,253
Employer's Total Pension Expense/(Income)	**$**	**1,716,369**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 643,547	$ 25,927
Changes of assumptions	$ 1,092,195	$ 1,399
Net difference between projected and actual earnings on investments	$ 690,120	$ 0
Changes in proportionate share	$ 2,470	$ 609,288
Differences between employer contributions and employer's proportionate share of system contributions	$ 546,144	$ 317,286
Total (prior to post-MD contributions)	$ 2,974,476	$ 953,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,020,576

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (74,014)
2nd Fiscal Year	1,138,508
3rd Fiscal Year	584,101
4th Fiscal Year	311,878
5th Fiscal Year	60,103
Thereafter	0
Total	$ 2,020,576

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.91766886%
Employer's proportionate share at MD	1.01342909%
Employer's proportionate share of system NPL/(A) at prior MD	$ 171,885,674
Employer's proportionate share of system NPL/(A) at MD	**$ 225,257,344**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 355,334,310
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 116,311,528
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 39,963,353
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,834,520)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,261,491)
Employer's Total Pension Expense/(Income)	**$ 36,867,342**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,344,414	$ 537,616
Changes of assumptions	$ 22,647,446	$ 29,014
Net difference between projected and actual earnings on investments	$ 14,310,140	$ 0
Changes in proportionate share	$ 12,353,678	$ 8,889,667
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,895,882	$ 7,347,782
Total (prior to post-MD contributions)	$ 68,551,560	$ 16,804,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 51,747,481

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	$ (147,276)
2nd Fiscal Year	25,313,558
3rd Fiscal Year	14,329,532
4th Fiscal Year	9,821,261
5th Fiscal Year	2,430,407
Thereafter	0
Total	$ 51,747,481

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04969679%
Employer's proportionate share at MD	0.23255340%
Employer's proportionate share of system NPL/(A) at prior MD	$ 9,308,550
Employer's proportionate share of system NPL/(A) at MD	**$ 51,690,209**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 81,539,205
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 26,690,216
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 9,170,463
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (8,748,318)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 16,676,484
Employer's Total Pension Expense/(Income)	**$ 17,098,629**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,062,167	$ 123,368
Changes of assumptions	$ 5,196,950	$ 6,658
Net difference between projected and actual earnings on investments	$ 3,283,774	$ 0
Changes in proportionate share	$ 23,726,350	$ 40,488,311
Differences between employer contributions and employer's proportionate share of system contributions	$ 45,197,159	$ 3,890,857
Total (prior to post-MD contributions)	$ 80,466,400	$ 44,509,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 35,957,206

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,612,846
2nd Fiscal Year	14,276,590
3rd Fiscal Year	7,078,804
4th Fiscal Year	4,261,150
5th Fiscal Year	1,727,816
Thereafter	0
Total	$ 35,957,206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05023497%
Employer's proportionate share at MD		0.05221928%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,409,355
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,606,906**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,309,423
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,993,221
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,059,204
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(130,751)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(436,566)
Employer's Total Pension Expense/(Income)	**$**	**1,491,887**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 687,602	$ 27,702
Changes of assumptions	$ 1,166,962	$ 1,495
Net difference between projected and actual earnings on investments	$ 737,363	$ 0
Changes in proportionate share	$ 271,805	$ 613,130
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,024,747
Total (prior to post-MD contributions)	$ 2,863,732	$ 1,667,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,196,658

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	$ (426,491)
2nd Fiscal Year	885,164
3rd Fiscal Year	389,286
4th Fiscal Year	279,156
5th Fiscal Year	69,543
Thereafter	0
Total	$ 1,196,658

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01603604%
Employer's proportionate share at MD		0.01605307%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,003,660
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,568,155**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,628,619
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,842,415
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	633,033
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(41,004)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	51,204
Employer's Total Pension Expense/(Income)	**$**	**643,233**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 211,380	$ 8,516
Changes of assumptions	$ 358,743	$ 460
Net difference between projected and actual earnings on investments	$ 226,678	$ 0
Changes in proportionate share	$ 61,249	$ 80,759
Differences between employer contributions and employer's proportionate share of system contributions	$ 232,840	$ 98,145
Total (prior to post-MD contributions)	$ 1,090,890	$ 187,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 903,010

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	$ 50,860
2nd Fiscal Year	427,654
3rd Fiscal Year	241,669
4th Fiscal Year	150,774
5th Fiscal Year	32,055
Thereafter	0
Total	$ 903,010

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06154012%
Employer's proportionate share at MD		0.05903744%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,526,887
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,122,395**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,700,045
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,775,743
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,328,070
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(456,638)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(82,716)
Employer's Total Pension Expense/(Income)	**$**	**1,788,716**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 777,381	$ 31,319
Changes of assumptions	$ 1,319,330	$ 1,690
Net difference between projected and actual earnings on investments	$ 833,639	$ 0
Changes in proportionate share	$ 35,858	$ 1,269,082
Differences between employer contributions and employer's proportionate share of system contributions	$ 408,778	$ 485,536
Total (prior to post-MD contributions)	$ 3,374,986	$ 1,787,627
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,587,359

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	$ (348,917)
2nd Fiscal Year	1,065,365
3rd Fiscal Year	470,267
4th Fiscal Year	327,111
5th Fiscal Year	73,532
Thereafter	0
Total	$ 1,587,359

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00144784%
Employer's proportionate share at MD	0.06786318%
Employer's proportionate share of system NPL/(A) at prior MD	$ 271,190
Employer's proportionate share of system NPL/(A) at MD	**$ 15,084,114**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 23,794,577
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,788,675
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,676,103
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,321,982)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 3,925,908
Employer's Total Pension Expense/(Income)	**$ 5,280,029**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 893,594	$ 36,001
Changes of assumptions	$ 1,516,562	$ 1,943
Net difference between projected and actual earnings on investments	$ 958,263	$ 0
Changes in proportionate share	$ 8,766,549	$ 9,564,119
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,765,503	$ 1,629,840
Total (prior to post-MD contributions)	$ 23,900,471	$ 11,231,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,668,568

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	$ 2,624,095
2nd Fiscal Year	4,835,289
3rd Fiscal Year	2,938,532
4th Fiscal Year	1,677,023
5th Fiscal Year	593,628
Thereafter	0
Total	$ 12,668,568

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06291972%
Employer's proportionate share at MD	0.15610251%
Employer's proportionate share of system NPL/(A) at prior MD	$ 11,785,295
Employer's proportionate share of system NPL/(A) at MD	**$ 34,697,284**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 54,733,556
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 17,915,927
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,155,714
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (6,611,215)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 13,636,939
Employer's Total Pension Expense/(Income)	**$ 13,181,438**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,055,493	$ 82,811
Changes of assumptions	$ 3,488,476	$ 4,469
Net difference between projected and actual earnings on investments	$ 2,204,248	$ 0
Changes in proportionate share	$ 12,021,172	$ 22,240,046
Differences between employer contributions and employer's proportionate share of system contributions	$ 33,555,886	$ 0
Total (prior to post-MD contributions)	$ 53,325,275	$ 22,327,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 30,997,949

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	$ 8,048,487
2nd Fiscal Year	11,804,768
3rd Fiscal Year	6,666,500
4th Fiscal Year	3,409,029
5th Fiscal Year	1,069,166
Thereafter	0
Total	$ 30,997,949

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02267819%
Employer's proportionate share at MD		0.02178918%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,247,781
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,843,134**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,639,847
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,500,750
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	859,230
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(146,122)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,161)
Employer's Total Pension Expense/(Income)	**$**	**705,947**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 286,911	$ 11,559
Changes of assumptions	$ 486,930	$ 624
Net difference between projected and actual earnings on investments	$ 307,674	$ 0
Changes in proportionate share	$ 179,757	$ 218,314
Differences between employer contributions and employer's proportionate share of system contributions	$ 121,707	$ 175,638
Total (prior to post-MD contributions)	$ 1,382,979	$ 406,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 976,844

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,167)
2nd Fiscal Year	546,706
3rd Fiscal Year	290,733
4th Fiscal Year	134,544
5th Fiscal Year	18,029
Thereafter	0
Total	$ 976,844

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02267743%
Employer's proportionate share at MD		0.02076193%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,247,638
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,614,805**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,279,667
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,382,852
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	818,722
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	14,262
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,170)
Employer's Total Pension Expense/(Income)	**$**	**831,814**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 273,384	$ 11,014
Changes of assumptions	$ 463,974	$ 594
Net difference between projected and actual earnings on investments	$ 293,169	$ 0
Changes in proportionate share	$ 204,458	$ 257,829
Differences between employer contributions and employer's proportionate share of system contributions	$ 130,330	$ 128,522
Total (prior to post-MD contributions)	$ 1,365,315	$ 397,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 967,356

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 39,081
2nd Fiscal Year	521,642
3rd Fiscal Year	271,007
4th Fiscal Year	119,742
5th Fiscal Year	15,885
Thereafter	0
Total	$ 967,356

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04096645%
Employer's proportionate share at MD		0.05141428%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,673,297
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,427,977**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,027,169
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,900,831
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,027,460
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(490,871)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	788,082
Employer's Total Pension Expense/(Income)	**$**	**2,324,671**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 677,002	$ 27,275
Changes of assumptions	$ 1,148,972	$ 1,472
Net difference between projected and actual earnings on investments	$ 725,996	$ 0
Changes in proportionate share	$ 1,718,635	$ 1,585,545
Differences between employer contributions and employer's proportionate share of system contributions	$ 744,300	$ 323,125
Total (prior to post-MD contributions)	$ 5,014,905	$ 1,937,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,077,488

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 84,552
2nd Fiscal Year	1,416,475
3rd Fiscal Year	797,089
4th Fiscal Year	599,606
5th Fiscal Year	179,767
Thereafter	0
Total	$ 3,077,488

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02873329%
Employer's proportionate share at MD		0.02688879%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,381,942
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,976,637**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,427,902
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,086,034
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,060,327
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(17,782)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(59,500)
Employer's Total Pension Expense/(Income)	**$**	**983,045**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 354,060	$ 14,264
Changes of assumptions	$ 600,893	$ 770
Net difference between projected and actual earnings on investments	$ 379,684	$ 0
Changes in proportionate share	$ 44,788	$ 412,567
Differences between employer contributions and employer's proportionate share of system contributions	$ 128,758	$ 234,507
Total (prior to post-MD contributions)	$ 1,508,183	$ 662,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 846,075

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (111,137)
2nd Fiscal Year	528,541
3rd Fiscal Year	254,509
4th Fiscal Year	145,145
5th Fiscal Year	29,018
Thereafter	0
Total	$ 846,075

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00861933%
Employer's proportionate share at MD		0.01418359%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,614,460
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,152,621**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,973,132
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,627,854
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	559,313
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(836,685)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,328,813
Employer's Total Pension Expense/(Income)	**$**	**1,051,441**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 186,764	$ 7,524
Changes of assumptions	$ 316,966	$ 406
Net difference between projected and actual earnings on investments	$ 200,280	$ 0
Changes in proportionate share	$ 717,825	$ 2,186,946
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,304,348	$ 0
Total (prior to post-MD contributions)	$ 4,726,183	$ 2,194,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,531,307

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	$ 616,617
2nd Fiscal Year	1,043,172
3rd Fiscal Year	567,984
4th Fiscal Year	228,536
5th Fiscal Year	74,996
Thereafter	0
Total	$ 2,531,307

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02559892%
Employer's proportionate share at MD		0.02577245%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,794,853
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,728,505**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,036,484
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,957,911
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,016,305
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	142,607
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	62,559
Employer's Total Pension Expense/(Income)	**$**	**1,221,471**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 339,361	$ 13,672
Changes of assumptions	$ 575,946	$ 738
Net difference between projected and actual earnings on investments	$ 363,920	$ 0
Changes in proportionate share	$ 202,258	$ 127,170
Differences between employer contributions and employer's proportionate share of system contributions	$ 365,154	$ 160,895
Total (prior to post-MD contributions)	$ 1,846,639	$ 302,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,544,164

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 173,528
2nd Fiscal Year	698,715
3rd Fiscal Year	377,730
4th Fiscal Year	241,650
5th Fiscal Year	52,542
Thereafter	0
Total	$ 1,544,164

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01933308%
Employer's proportionate share at MD		0.02252099%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,621,219
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,005,795**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,896,438
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,584,740
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	888,088
▪ 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)	$	84,305
Employer's Total Pension Expense/(Income)	**$**	**995,672**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 296,547	$ 11,947
Changes of assumptions	$ 503,284	$ 645
Net difference between projected and actual earnings on investments	$ 318,008	$ 0
Changes in proportionate share	$ 593,925	$ 165,457
Differences between employer contributions and employer's proportionate share of system contributions	$ 320,615	$ 51,105
Total (prior to post-MD contributions)	$ 2,032,379	$ 229,154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,803,225

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 187,568
2nd Fiscal Year	746,715
3rd Fiscal Year	486,590
4th Fiscal Year	313,456
5th Fiscal Year	68,896
Thereafter	0
Total	$ 1,803,225

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06381782%
Employer's proportionate share at MD	0.07668630%
Employer's proportionate share of system NPL/(A) at prior MD	$ 11,953,516
Employer's proportionate share of system NPL/(A) at MD	**$ 17,045,250**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 26,888,190
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,801,307
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,024,032
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 486,697
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (560,596)
Employer's Total Pension Expense/(Income)	**$ 2,950,133**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,009,773	$ 40,681
Changes of assumptions	$ 1,713,735	$ 2,196
Net difference between projected and actual earnings on investments	$ 1,082,850	$ 0
Changes in proportionate share	$ 2,483,611	$ 676,006
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,420,757
Total (prior to post-MD contributions)	$ 6,289,969	$ 2,139,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,150,329

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	$ 182,801
2nd Fiscal Year	2,038,896
3rd Fiscal Year	1,043,388
4th Fiscal Year	692,907
5th Fiscal Year	192,338
Thereafter	0
Total	$ 4,150,329

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.07554231%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 16,790,973**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 26,487,077
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,670,011
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,978,920
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,954,226
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,256,329)
Employer's Total Pension Expense/(Income)	**$ 3,676,817**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 994,710	$ 40,075
Changes of assumptions	$ 1,688,170	$ 2,163
Net difference between projected and actual earnings on investments	$ 1,066,696	$ 0
Changes in proportionate share	$ 12,936,243	$ 8,138,763
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,995,441
Total (prior to post-MD contributions)	$ 16,685,819	$ 11,176,442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,509,377

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (104,094)
2nd Fiscal Year	2,011,942
3rd Fiscal Year	1,282,842
4th Fiscal Year	1,643,386
5th Fiscal Year	675,302
Thereafter	0
Total	$ 5,509,377

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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	$	590	$	0
Total (prior to post-MD contributions)	$	590	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	590

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	255
2nd Fiscal Year		223
3rd Fiscal Year		112
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	590

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04256772%
Employer's proportionate share at MD		0.03607393%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,973,226
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,018,240**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,648,448
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,140,215
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,422,532
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(355,439)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	22,471
Employer's Total Pension Expense/(Income)	**$**	**1,089,564**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 475,007	$ 19,137
Changes of assumptions	$ 806,156	$ 1,033
Net difference between projected and actual earnings on investments	$ 509,382	$ 0
Changes in proportionate share	$ 157,169	$ 1,095,320
Differences between employer contributions and employer's proportionate share of system contributions	$ 374,690	$ 247,933
Total (prior to post-MD contributions)	$ 2,322,404	$ 1,363,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 958,981

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	$ (209,705)
2nd Fiscal Year	705,066
3rd Fiscal Year	328,512
4th Fiscal Year	126,275
5th Fiscal Year	8,835
Thereafter	0
Total	$ 958,981

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05874997%
Employer's proportionate share at MD	0.08197757%
Employer's proportionate share of system NPL/(A) at prior MD	$ 11,004,272
Employer's proportionate share of system NPL/(A) at MD	**$ 18,221,353**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 28,743,445
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,408,588
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,232,687
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 639,951
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (714,814)
Employer's Total Pension Expense/(Income)	**$ 3,157,824**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,079,447	$ 43,488
Changes of assumptions	$ 1,831,981	$ 2,347
Net difference between projected and actual earnings on investments	$ 1,157,565	$ 0
Changes in proportionate share	$ 3,476,899	$ 2,062,187
Differences between employer contributions and employer's proportionate share of system contributions	$ 126,281	$ 1,928,442
Total (prior to post-MD contributions)	$ 7,672,173	$ 4,036,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,635,709

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	$ (252,450)
2nd Fiscal Year	1,733,334
3rd Fiscal Year	966,055
4th Fiscal Year	904,142
5th Fiscal Year	284,628
Thereafter	0
Total	$ 3,635,709

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03138697%
Employer's proportionate share at MD		0.03100453%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,878,995
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,891,452**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,870,986
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,558,398
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,222,626
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(374,141)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	446,288
Employer's Total Pension Expense/(Income)	**$**	**1,294,773**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 408,255	$ 16,448
Changes of assumptions	$ 692,869	$ 888
Net difference between projected and actual earnings on investments	$ 437,800	$ 0
Changes in proportionate share	$ 89,816	$ 581,753
Differences between employer contributions and employer's proportionate share of system contributions	$ 862,177	$ 222,874
Total (prior to post-MD contributions)	$ 2,490,917	$ 821,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,668,954

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 245,673
2nd Fiscal Year	841,858
3rd Fiscal Year	338,586
4th Fiscal Year	195,519
5th Fiscal Year	47,319
Thereafter	0
Total	$ 1,668,954

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02906675%
Employer's proportionate share at MD		0.03101321%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,444,402
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,893,381**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,874,029
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,559,394
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,222,969
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	281,156
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(333,124)
Employer's Total Pension Expense/(Income)	**$**	**1,171,001**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 408,369	$ 16,452
Changes of assumptions	$ 693,063	$ 888
Net difference between projected and actual earnings on investments	$ 437,922	$ 0
Changes in proportionate share	$ 426,565	$ 109,024
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 714,911
Total (prior to post-MD contributions)	$ 1,965,919	$ 841,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,124,644

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54,424)
2nd Fiscal Year	634,988
3rd Fiscal Year	294,340
4th Fiscal Year	200,841
5th Fiscal Year	48,899
Thereafter	0
Total	$ 1,124,644

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12388439%
Employer's proportionate share at MD	0.12120281%
Employer's proportionate share of system NPL/(A) at prior MD	$ 23,204,396
Employer's proportionate share of system NPL/(A) at MD	**$ 26,940,043**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 42,496,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 13,910,479
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,779,487
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (206,169)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (697,354)
Employer's Total Pension Expense/(Income)	**$ 3,875,964**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,595,948	$ 64,297
Changes of assumptions	$ 2,708,561	$ 3,470
Net difference between projected and actual earnings on investments	$ 1,711,446	$ 0
Changes in proportionate share	$ 922,706	$ 1,975,513
Differences between employer contributions and employer's proportionate share of system contributions	$ 35,326	$ 1,615,544
Total (prior to post-MD contributions)	$ 6,973,987	$ 3,658,824
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,315,163

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (559,329)
2nd Fiscal Year	2,367,236
3rd Fiscal Year	873,079
4th Fiscal Year	494,065
5th Fiscal Year	140,111
Thereafter	0
Total	$ 3,315,163

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00066885%
Employer's proportionate share at MD		0.00052276%
Employer's proportionate share of system NPL/(A) at prior MD	$	125,280
Employer's proportionate share of system NPL/(A) at MD	**$**	**116,195**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	183,293
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	59,997
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	20,614
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,230)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	396
Employer's Total Pension Expense/(Income)	**$**	**10,780**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,883	$ 277
Changes of assumptions	$ 11,682	$ 15
Net difference between projected and actual earnings on investments	$ 7,382	$ 0
Changes in proportionate share	$ 36,069	$ 36,270
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,027	$ 6,275
Total (prior to post-MD contributions)	$ 70,043	$ 42,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,206

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 7,703
2nd Fiscal Year	17,359
3rd Fiscal Year	2,695
4th Fiscal Year	(464)
5th Fiscal Year	(87)
Thereafter	0
Total	$ 27,206

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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	$	1,066	$	0
Total (prior to post-MD contributions)	$	1,066	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,066

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	391
2nd Fiscal Year		335
3rd Fiscal Year		263
4th Fiscal Year		77
5th Fiscal Year		0
Thereafter		0
Total	$	1,066

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08330047%
Employer's proportionate share at MD	0.07348913%
Employer's proportionate share of system NPL/(A) at prior MD	$ 15,602,750
Employer's proportionate share of system NPL/(A) at MD	**$ 16,334,607**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 25,767,180
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,434,367
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,897,955
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (343,667)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 147,912
Employer's Total Pension Expense/(Income)	**$ 2,702,200**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 967,674	$ 38,985
Changes of assumptions	$ 1,642,287	$ 2,104
Net difference between projected and actual earnings on investments	$ 1,037,704	$ 0
Changes in proportionate share	$ 360,254	$ 1,350,210
Differences between employer contributions and employer's proportionate share of system contributions	$ 941,163	$ 492,705
Total (prior to post-MD contributions)	$ 4,949,082	$ 1,884,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,065,078

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 31,984
2nd Fiscal Year	1,796,271
3rd Fiscal Year	843,707
4th Fiscal Year	344,044
5th Fiscal Year	49,072
Thereafter	0
Total	$ 3,065,078

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00764130%
Employer's proportionate share at MD		0.00602920%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,431,268
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,340,125**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,113,993
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	691,973
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	237,754
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(16,841)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	48,238
Employer's Total Pension Expense/(Income)	**$**	**269,151**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79,390	$ 3,198
Changes of assumptions	$ 134,737	$ 173
Net difference between projected and actual earnings on investments	$ 85,135	$ 0
Changes in proportionate share	$ 55,832	$ 208,321
Differences between employer contributions and employer's proportionate share of system contributions	$ 209,720	$ 48,471
Total (prior to post-MD contributions)	$ 564,814	$ 260,163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 304,651

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	$ 34,794
2nd Fiscal Year	160,251
3rd Fiscal Year	76,415
4th Fiscal Year	30,630
5th Fiscal Year	2,561
Thereafter	0
Total	$ 304,651

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01978893%
Employer's proportionate share at MD		0.01549537%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,706,602
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,444,193**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,433,075
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,778,408
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	611,041
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(118,280)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	61,965
Employer's Total Pension Expense/(Income)	**$**	**554,726**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 204,037	$ 8,220
Changes of assumptions	$ 346,280	$ 444
Net difference between projected and actual earnings on investments	$ 218,803	$ 0
Changes in proportionate share	$ 226,571	$ 642,186
Differences between employer contributions and employer's proportionate share of system contributions	$ 275,144	$ 106,048
Total (prior to post-MD contributions)	$ 1,270,835	$ 756,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 513,937

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	$ (27,646)
2nd Fiscal Year	356,052
3rd Fiscal Year	160,868
4th Fiscal Year	30,014
5th Fiscal Year	(5,352)
Thereafter	0
Total	$ 513,937

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01105450%
Employer's proportionate share at MD		0.01111698%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,070,584
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,470,998**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,897,899
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,275,899
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	438,385
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,942
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)	**$**	**485,727**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 146,384	$ 5,897
Changes of assumptions	$ 248,435	$ 318
Net difference between projected and actual earnings on investments	$ 156,977	$ 0
Changes in proportionate share	$ 134,929	$ 40,807
Differences between employer contributions and employer's proportionate share of system contributions	$ 221,509	$ 75,047
Total (prior to post-MD contributions)	$ 908,234	$ 122,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 786,165

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 82,099
2nd Fiscal Year	345,563
3rd Fiscal Year	214,894
4th Fiscal Year	121,679
5th Fiscal Year	21,931
Thereafter	0
Total	$ 786,165

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00141335%
Employer's proportionate share at MD		0.00134841%
Employer's proportionate share of system NPL/(A) at prior MD	$	264,730
Employer's proportionate share of system NPL/(A) at MD	**$**	**299,714**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	472,787
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	154,757
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	53,173
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,370)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(128)
Employer's Total Pension Expense/(Income)	**$**	**50,675**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,755	$ 715
Changes of assumptions	$ 30,133	$ 39
Net difference between projected and actual earnings on investments	$ 19,040	$ 0
Changes in proportionate share	$ 15,298	$ 15,152
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,398	$ 7,677
Total (prior to post-MD contributions)	$ 95,624	$ 23,583
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 72,041

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	$ 2,071
2nd Fiscal Year	37,224
3rd Fiscal Year	20,655
4th Fiscal Year	10,121
5th Fiscal Year	1,971
Thereafter	0
Total	$ 72,041

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02748434%
Employer's proportionate share at MD		0.03522750%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,148,005
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,830,102**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,351,668
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,043,070
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,389,154
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(122,760)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(465,159)
Employer's Total Pension Expense/(Income)	**$**	**801,235**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 463,861	$ 18,688
Changes of assumptions	$ 787,241	$ 1,009
Net difference between projected and actual earnings on investments	$ 497,430	$ 0
Changes in proportionate share	$ 1,149,410	$ 719,893
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,249,604
Total (prior to post-MD contributions)	$ 2,897,942	$ 1,989,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 908,748

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	$ (353,190)
2nd Fiscal Year	635,130
3rd Fiscal Year	293,468
4th Fiscal Year	252,152
5th Fiscal Year	81,188
Thereafter	0
Total	$ 908,748

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00813460%
Employer's proportionate share at MD	0.04909770%
Employer's proportionate share of system NPL/(A) at prior MD	$ 1,523,666
Employer's proportionate share of system NPL/(A) at MD	**$ 10,913,065**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 17,214,917
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,634,956
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,936,109
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,074,432)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 2,155,921
Employer's Total Pension Expense/(Income)	**$ 3,017,598**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 646,498	$ 26,046
Changes of assumptions	$ 1,097,203	$ 1,406
Net difference between projected and actual earnings on investments	$ 693,285	$ 0
Changes in proportionate share	$ 5,284,500	$ 6,355,059
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,358,395	$ 1,078,171
Total (prior to post-MD contributions)	$ 14,079,881	$ 7,460,682
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,619,199

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,304,875
2nd Fiscal Year	2,635,630
3rd Fiscal Year	1,373,297
4th Fiscal Year	936,656
5th Fiscal Year	368,742
Thereafter	0
Total	$ 6,619,199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	1.98568438%
Employer's proportionate share at MD	2.26656895%
Employer's proportionate share of system NPL/(A) at prior MD	$ 371,932,309
Employer's proportionate share of system NPL/(A) at MD	**$ 503,795,782**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 794,717,383
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 260,134,724
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 89,379,412
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (837,390)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (11,352,964)
Employer's Total Pension Expense/(Income)	**$ 77,189,058**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,845,239	$ 1,202,396
Changes of assumptions	$ 50,651,791	$ 64,892
Net difference between projected and actual earnings on investments	$ 32,005,120	$ 0
Changes in proportionate share	$ 40,401,015	$ 26,011,038
Differences between employer contributions and employer's proportionate share of system contributions	$ 200,490	$ 25,775,997
Total (prior to post-MD contributions)	$ 153,103,655	$ 53,054,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 100,049,332

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,082,863)
2nd Fiscal Year	52,417,855
3rd Fiscal Year	27,654,607
4th Fiscal Year	19,730,816
5th Fiscal Year	5,328,917
Thereafter	0
Total	$ 100,049,332

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01954677%
Employer's proportionate share at MD		0.01806904%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,661,244
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,016,249**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,335,470
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,073,789
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	712,531
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(147,135)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	82,524
Employer's Total Pension Expense/(Income)	**$**	**647,920**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 237,926	$ 9,585
Changes of assumptions	$ 403,795	$ 517
Net difference between projected and actual earnings on investments	$ 255,144	$ 0
Changes in proportionate share	$ 203,106	$ 381,065
Differences between employer contributions and employer's proportionate share of system contributions	$ 311,838	$ 57,098
Total (prior to post-MD contributions)	$ 1,411,809	$ 448,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 963,544

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,592)
2nd Fiscal Year	500,230
3rd Fiscal Year	301,813
4th Fiscal Year	140,998
5th Fiscal Year	23,094
Thereafter	0
Total	$ 963,544

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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	$	35	$	0
Total (prior to post-MD contributions)	$	35	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	35

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	35
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	35

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	379
Employer's Total Pension Expense/(Income)	**$**	**379**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual 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	$	1,010	$	0
Total (prior to post-MD contributions)	$	1,010	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	1,010

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	$	273
2nd Fiscal Year		224
3rd Fiscal Year		224
4th Fiscal Year		224
5th Fiscal Year		65
Thereafter		0
Total	$	1,010

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04289044%
Employer's proportionate share at MD		0.03911015%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,033,674
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,693,108**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,713,025
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,488,682
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,542,262
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(497,473)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,105
Employer's Total Pension Expense/(Income)	**$**	**1,053,894**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 514,986	$ 20,748
Changes of assumptions	$ 874,008	$ 1,120
Net difference between projected and actual earnings on investments	$ 552,255	$ 0
Changes in proportionate share	$ 0	$ 1,211,238
Differences between employer contributions and employer's proportionate share of system contributions	$ 464,088	$ 318,523
Total (prior to post-MD contributions)	$ 2,405,337	$ 1,551,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 853,708

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	$ (313,993)
2nd Fiscal Year	675,829
3rd Fiscal Year	279,052
4th Fiscal Year	174,649
5th Fiscal Year	38,171
Thereafter	0
Total	$ 853,708

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.37380512%
Employer's proportionate share at MD	0.35326568%
Employer's proportionate share of system NPL/(A) at prior MD	$ 70,016,264
Employer's proportionate share of system NPL/(A) at MD	**$ 78,521,220**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 123,864,035
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 40,544,397
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 13,930,606
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,483,952)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 671,086
Employer's Total Pension Expense/(Income)	**$ 13,117,740**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,651,656	$ 187,404
Changes of assumptions	$ 7,894,549	$ 10,114
Net difference between projected and actual earnings on investments	$ 4,988,293	$ 0
Changes in proportionate share	$ 82,661	$ 3,983,123
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,581,080	$ 2,310,961
Total (prior to post-MD contributions)	$ 22,198,239	$ 6,491,602
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,706,637

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 152,192
2nd Fiscal Year	8,503,802
3rd Fiscal Year	4,212,222
4th Fiscal Year	2,348,417
5th Fiscal Year	490,004
Thereafter	0
Total	$ 15,706,637

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05315776%
Employer's proportionate share at MD	0.08223485%
Employer's proportionate share of system NPL/(A) at prior MD	$ 9,956,813
Employer's proportionate share of system NPL/(A) at MD	**$ 18,278,540**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 28,833,654
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,438,116
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,242,832
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,173,349)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 3,080,213
Employer's Total Pension Expense/(Income)	**$ 5,149,696**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,082,834	$ 43,625
Changes of assumptions	$ 1,837,730	$ 2,354
Net difference between projected and actual earnings on investments	$ 1,161,198	$ 0
Changes in proportionate share	$ 3,971,302	$ 5,538,120
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,857,377	$ 210,605
Total (prior to post-MD contributions)	$ 15,910,441	$ 5,794,704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,115,737

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	$ 2,232,519
2nd Fiscal Year	4,139,714
3rd Fiscal Year	2,207,193
4th Fiscal Year	1,176,094
5th Fiscal Year	360,218
Thereafter	0
Total	$ 10,115,737

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.50963603%
Employer's proportionate share at MD	1.64888052%
Employer's proportionate share of system NPL/(A) at prior MD	$ 95,458,325
Employer's proportionate share of system NPL/(A) at MD	**$ 366,500,675**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 578,139,929
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 189,242,458
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 65,021,614
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (6,521,664)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 41,390,664
Employer's Total Pension Expense/(Income)	**$ 99,890,614**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 21,711,774	$ 874,717
Changes of assumptions	$ 36,848,097	$ 47,207
Net difference between projected and actual earnings on investments	$ 23,283,041	$ 0
Changes in proportionate share	$ 152,045,919	$ 153,191,252
Differences between employer contributions and employer's proportionate share of system contributions	$ 157,286,844	$ 48,155,316
Total (prior to post-MD contributions)	$ 391,175,675	$ 202,268,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 188,907,183

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 33,540,474
2nd Fiscal Year	76,220,368
3rd Fiscal Year	41,476,283
4th Fiscal Year	27,513,894
5th Fiscal Year	10,156,164
Thereafter	0
Total	$ 188,907,183

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00177846%
Employer's proportionate share at MD	0.06277367%
Employer's proportionate share of system NPL/(A) at prior MD	$ 333,118
Employer's proportionate share of system NPL/(A) at MD	**$ 13,952,856**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 22,010,064
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,204,551
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,475,404
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,977,533)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 6,509,571
Employer's Total Pension Expense/(Income)	**$ 6,007,442**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 826,578	$ 33,301
Changes of assumptions	$ 1,402,825	$ 1,797
Net difference between projected and actual earnings on investments	$ 886,397	$ 0
Changes in proportionate share	$ 7,868,770	$ 11,377,237
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,241,062	$ 3,210
Total (prior to post-MD contributions)	$ 25,225,632	$ 11,415,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,810,087

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,300,700
2nd Fiscal Year	5,119,929
3rd Fiscal Year	2,980,781
4th Fiscal Year	1,774,043
5th Fiscal Year	634,632
Thereafter	0
Total	$ 13,810,087

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.41184287%
Employer's proportionate share at MD	0.54568210%
Employer's proportionate share of system NPL/(A) at prior MD	$ 77,140,995
Employer's proportionate share of system NPL/(A) at MD	**$ 121,290,085**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 191,330,182
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 62,628,081
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 21,518,315
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 764,093
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (5,257,056)
Employer's Total Pension Expense/(Income)	**$ 17,025,352**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,185,315	$ 289,480
Changes of assumptions	$ 12,194,544	$ 15,623
Net difference between projected and actual earnings on investments	$ 7,705,312	$ 0
Changes in proportionate share	$ 19,385,454	$ 7,387,327
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 15,305,453
Total (prior to post-MD contributions)	$ 46,470,625	$ 22,997,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 23,472,742

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,469,605)
2nd Fiscal Year	12,325,712
3rd Fiscal Year	6,881,502
4th Fiscal Year	5,245,923
5th Fiscal Year	1,489,212
Thereafter	0
Total	$ 23,472,742

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06618315%
Employer's proportionate share at MD		0.06665644%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,396,558
Employer's proportionate share of system NPL/(A) at MD	**$**	**14,815,889**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	23,371,463
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,650,177
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,628,516
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(346,993)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,099
Employer's Total Pension Expense/(Income)	**$**	**2,295,622**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 877,704	$ 35,361
Changes of assumptions	$ 1,489,594	$ 1,908
Net difference between projected and actual earnings on investments	$ 941,223	$ 0
Changes in proportionate share	$ 126,532	$ 581,080
Differences between employer contributions and employer's proportionate share of system contributions	$ 593,919	$ 443,322
Total (prior to post-MD contributions)	$ 4,028,972	$ 1,061,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,967,301

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	$ (60,647)
2nd Fiscal Year	1,547,793
3rd Fiscal Year	823,739
4th Fiscal Year	538,980
5th Fiscal Year	117,437
Thereafter	0
Total	$ 2,967,301

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.74166917%
Employer's proportionate share at MD	0.70419846%
Employer's proportionate share of system NPL/(A) at prior MD	$ 138,919,724
Employer's proportionate share of system NPL/(A) at MD	**$ 156,523,901**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 246,910,096
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 80,821,046
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 27,769,217
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (6,215,645)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (860,956)
Employer's Total Pension Expense/(Income)	**$ 20,692,616**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,272,593	$ 373,571
Changes of assumptions	$ 15,736,964	$ 20,161
Net difference between projected and actual earnings on investments	$ 9,943,645	$ 0
Changes in proportionate share	$ 0	$ 12,889,806
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,501,020	$ 5,504,966
Total (prior to post-MD contributions)	$ 39,454,222	$ 18,788,504
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 20,665,718

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,481,757)
2nd Fiscal Year	13,779,291
3rd Fiscal Year	6,727,182
4th Fiscal Year	3,857,897
5th Fiscal Year	783,104
Thereafter	0
Total	$ 20,665,718

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03322327%
Employer's proportionate share at MD		0.03818423%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,222,946
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,487,301**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,388,373
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,382,414
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,505,749
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(237,082)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(266,815)
Employer's Total Pension Expense/(Income)	**$**	**1,001,852**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 502,794	$ 20,256
Changes of assumptions	$ 853,316	$ 1,093
Net difference between projected and actual earnings on investments	$ 539,181	$ 0
Changes in proportionate share	$ 944,329	$ 891,099
Differences between employer contributions and employer's proportionate share of system contributions	$ 53,504	$ 756,191
Total (prior to post-MD contributions)	$ 2,893,124	$ 1,668,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,224,485

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	$ (240,207)
2nd Fiscal Year	790,985
3rd Fiscal Year	344,189
4th Fiscal Year	250,429
5th Fiscal Year	79,089
Thereafter	0
Total	$ 1,224,485

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02402000%
Employer's proportionate share at MD	0.07450719%
Employer's proportionate share of system NPL/(A) at prior MD	$ 4,499,111
Employer's proportionate share of system NPL/(A) at MD	**$ 16,560,894**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 26,124,138
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,551,210
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,938,101
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (4,136,843)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 7,725,683
Employer's Total Pension Expense/(Income)	**$ 6,526,941**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 981,080	$ 39,525
Changes of assumptions	$ 1,665,038	$ 2,133
Net difference between projected and actual earnings on investments	$ 1,052,080	$ 0
Changes in proportionate share	$ 6,676,067	$ 13,636,393
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,158,281	$ 0
Total (prior to post-MD contributions)	$ 29,532,546	$ 13,678,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,854,495

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,220,119
2nd Fiscal Year	6,037,529
3rd Fiscal Year	3,317,199
4th Fiscal Year	1,709,825
5th Fiscal Year	569,822
Thereafter	0
Total	$ 15,854,495

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.15080067%
Employer's proportionate share at MD	0.17139632%
Employer's proportionate share of system NPL/(A) at prior MD	$ 28,246,000
Employer's proportionate share of system NPL/(A) at MD	**$ 38,096,676**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 60,095,959
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 19,671,201
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,758,807
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 715,274
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,401,574)
Employer's Total Pension Expense/(Income)	**$ 6,072,507**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,256,876	$ 90,924
Changes of assumptions	$ 3,830,252	$ 4,907
Net difference between projected and actual earnings on investments	$ 2,420,204	$ 0
Changes in proportionate share	$ 3,256,913	$ 788,122
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,482,417
Total (prior to post-MD contributions)	$ 11,764,245	$ 4,366,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,397,875

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (227,715)
2nd Fiscal Year	3,941,728
3rd Fiscal Year	1,988,582
4th Fiscal Year	1,346,814
5th Fiscal Year	348,466
Thereafter	0
Total	$ 7,397,875

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01975851%
Employer's proportionate share at MD	0.01904617%

Employer's proportionate share of system NPL/(A) at prior MD	$ 3,700,904
Employer's proportionate share of system NPL/(A) at MD	**$ 4,233,438**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 6,678,077
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 2,185,934

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 751,063
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (104,760)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (21,917)
Employer's Total Pension Expense/(Income)	**$ 624,386**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 250,792	$ 10,104
Changes of assumptions	$ 425,631	$ 545
Net difference between projected and actual earnings on investments	$ 268,942	$ 0
Changes in proportionate share	$ 55,028	$ 310,104
Differences between employer contributions and employer's proportionate share of system contributions	$ 81,555	$ 158,143
Total (prior to post-MD contributions)	$ 1,081,948	$ 478,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 603,052

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	$ (84,258)
2nd Fiscal Year	394,298
3rd Fiscal Year	173,889
4th Fiscal Year	95,858
5th Fiscal Year	23,264
Thereafter	0
Total	$ 603,052

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01217483%
Employer's proportionate share at MD		0.01401581%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,280,429
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,115,328**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,914,304
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,608,598
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	552,697
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	210,807
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(189,072)
Employer's Total Pension Expense/(Income)	**$**	**574,432**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 184,554	$ 7,435
Changes of assumptions	$ 313,216	$ 401
Net difference between projected and actual earnings on investments	$ 197,910	$ 0
Changes in proportionate share	$ 480,074	$ 95,384
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 424,931
Total (prior to post-MD contributions)	$ 1,175,754	$ 528,151
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 647,603

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,687)
2nd Fiscal Year	341,246
3rd Fiscal Year	178,189
4th Fiscal Year	107,483
5th Fiscal Year	29,373
Thereafter	0
Total	$ 647,603

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01598580%
Employer's proportionate share at MD		0.05820053%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,994,250
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,936,373**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,406,603
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,679,690
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,295,068
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,258)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,202,400
Employer's Total Pension Expense/(Income)	**$**	**3,491,210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 766,360	$ 30,875
Changes of assumptions	$ 1,300,627	$ 1,666
Net difference between projected and actual earnings on investments	$ 821,821	$ 0
Changes in proportionate share	$ 5,594,452	$ 5,096,672
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,004,215	$ 1,752,133
Total (prior to post-MD contributions)	$ 13,487,475	$ 6,881,346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,606,129

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	$ 1,215,500
2nd Fiscal Year	2,703,722
3rd Fiscal Year	1,368,668
4th Fiscal Year	941,620
5th Fiscal Year	376,620
Thereafter	0
Total	$ 6,606,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06039398%
Employer's proportionate share at MD		0.05790644%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,312,207
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,871,005**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,303,488
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,645,938
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,283,471
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(550,737)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	154,674
Employer's Total Pension Expense/(Income)	**$**	**1,887,408**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 762,488	$ 30,719
Changes of assumptions	$ 1,294,055	$ 1,658
Net difference between projected and actual earnings on investments	$ 817,669	$ 0
Changes in proportionate share	$ 0	$ 1,421,183
Differences between employer contributions and employer's proportionate share of system contributions	$ 973,870	$ 430,746
Total (prior to post-MD contributions)	$ 3,848,082	$ 1,884,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,963,776

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (226,316)
2nd Fiscal Year	1,171,652
3rd Fiscal Year	541,989
4th Fiscal Year	381,210
5th Fiscal Year	95,241
Thereafter	0
Total	$ 1,963,776

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00438480%
Employer's proportionate share at MD		0.00939234%
Employer's proportionate share of system NPL/(A) at prior MD	$	821,303
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,087,658**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,293,196
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,077,961
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	370,376
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(260,643)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	476,554
Employer's Total Pension Expense/(Income)	**$**	**586,287**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 123,674	$ 4,983
Changes of assumptions	$ 209,894	$ 269
Net difference between projected and actual earnings on investments	$ 132,625	$ 0
Changes in proportionate share	$ 652,698	$ 1,134,539
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,334,480	$ 133,457
Total (prior to post-MD contributions)	$ 2,453,371	$ 1,273,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,180,123

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 225,826
2nd Fiscal Year	502,492
3rd Fiscal Year	265,337
4th Fiscal Year	135,306
5th Fiscal Year	51,162
Thereafter	0
Total	$ 1,180,123

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02717299%
Employer's proportionate share at MD		0.04454763%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,089,687
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,901,710**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,619,545
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,112,743
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,756,682
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(744,272)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,728,483
Employer's Total Pension Expense/(Income)	**$**	**2,740,893**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 586,585	$ 23,632
Changes of assumptions	$ 995,521	$ 1,275
Net difference between projected and actual earnings on investments	$ 629,035	$ 0
Changes in proportionate share	$ 2,293,623	$ 3,656,172
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,463,701	$ 159,754
Total (prior to post-MD contributions)	$ 8,968,465	$ 3,840,833
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,127,632

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	$ 984,695
2nd Fiscal Year	2,090,510
3rd Fiscal Year	1,175,334
4th Fiscal Year	668,562
5th Fiscal Year	208,531
Thereafter	0
Total	$ 5,127,632

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07931851%
Employer's proportionate share at MD	0.11009206%
Employer's proportionate share of system NPL/(A) at prior MD	$ 14,856,901
Employer's proportionate share of system NPL/(A) at MD	**$ 24,470,429**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 38,601,108
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,635,295
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,341,348
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 506,533
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,923,298)
Employer's Total Pension Expense/(Income)	**$ 2,924,583**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,449,647	$ 58,403
Changes of assumptions	$ 2,460,265	$ 3,152
Net difference between projected and actual earnings on investments	$ 1,554,557	$ 0
Changes in proportionate share	$ 5,306,903	$ 2,842,633
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,087,749
Total (prior to post-MD contributions)	$ 10,771,372	$ 7,991,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,779,435

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	$ (1,088,501)
2nd Fiscal Year	1,933,787
3rd Fiscal Year	860,055
4th Fiscal Year	789,853
5th Fiscal Year	284,240
Thereafter	0
Total	$ 2,779,435

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03884323%
Employer's proportionate share at MD		0.03743426%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,275,603
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,320,604**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,125,415
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,296,340
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,476,175
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(102,852)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	72,146
Employer's Total Pension Expense/(Income)	**$**	**1,445,469**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 492,919	$ 19,859
Changes of assumptions	$ 836,556	$ 1,072
Net difference between projected and actual earnings on investments	$ 528,591	$ 0
Changes in proportionate share	$ 136,224	$ 225,703
Differences between employer contributions and employer's proportionate share of system contributions	$ 470,597	$ 219,742
Total (prior to post-MD contributions)	$ 2,464,887	$ 466,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,998,511

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	$ 105,051
2nd Fiscal Year	1,010,929
3rd Fiscal Year	539,698
4th Fiscal Year	286,407
5th Fiscal Year	56,427
Thereafter	0
Total	$ 1,998,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01978931%
Employer's proportionate share at MD		0.02493140%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,706,674
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,541,563**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,741,590
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,861,383
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	983,140
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	145,580
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(296,379)
Employer's Total Pension Expense/(Income)	**$**	**832,341**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 328,286	$ 13,226
Changes of assumptions	$ 557,151	$ 714
Net difference between projected and actual earnings on investments	$ 352,044	$ 0
Changes in proportionate share	$ 751,120	$ 211,849
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 724,523
Total (prior to post-MD contributions)	$ 1,988,601	$ 950,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,038,289

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (82,383)
2nd Fiscal Year	552,254
3rd Fiscal Year	290,475
4th Fiscal Year	217,250
5th Fiscal Year	60,694
Thereafter	0
Total	$ 1,038,289

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00404326%
Employer's proportionate share at MD		0.00267100%
Employer's proportionate share of system NPL/(A) at prior MD	$	757,330
Employer's proportionate share of system NPL/(A) at MD	**$**	**593,690**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	936,521
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	306,551
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	105,328
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(80,588)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,739
Employer's Total Pension Expense/(Income)	**$**	**40,479**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 35,171	$ 1,417
Changes of assumptions	$ 59,690	$ 76
Net difference between projected and actual earnings on investments	$ 37,716	$ 0
Changes in proportionate share	$ 0	$ 241,132
Differences between employer contributions and employer's proportionate share of system contributions	$ 82,402	$ 30,572
Total (prior to post-MD contributions)	$ 214,979	$ 273,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (58,218)

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	$ (51,960)
2nd Fiscal Year	14,840
3rd Fiscal Year	(6,422)
4th Fiscal Year	(10,024)
5th Fiscal Year	(4,653)
Thereafter	0
Total	$ (58,218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01210319%
Employer's proportionate share at MD		0.01132639%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,267,011
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,517,544**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,971,324
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,299,933
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	446,643
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(68,479)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	25,206
Employer's Total Pension Expense/(Income)	**$**	**403,370**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 149,141	$ 6,009
Changes of assumptions	$ 253,115	$ 324
Net difference between projected and actual earnings on investments	$ 159,934	$ 0
Changes in proportionate share	$ 90,709	$ 178,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 222,407	$ 100,373
Total (prior to post-MD contributions)	$ 875,306	$ 285,368
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 589,938

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	$ (926)
2nd Fiscal Year	301,643
3rd Fiscal Year	177,001
4th Fiscal Year	94,180
5th Fiscal Year	18,040
Thereafter	0
Total	$ 589,938

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01561920%
Employer's proportionate share at MD		0.01642843%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,925,583
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,651,587**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,760,230
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,885,495
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	647,835
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	32,891
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(160,840)
Employer's Total Pension Expense/(Income)	**$**	**519,886**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 216,323	$ 8,715
Changes of assumptions	$ 367,132	$ 470
Net difference between projected and actual earnings on investments	$ 231,978	$ 0
Changes in proportionate share	$ 372,551	$ 195,594
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 404,994
Total (prior to post-MD contributions)	$ 1,187,984	$ 609,773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 578,211

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (80,555)
2nd Fiscal Year	369,209
3rd Fiscal Year	177,854
4th Fiscal Year	88,617
5th Fiscal Year	23,085
Thereafter	0
Total	$ 578,211

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02857328%
Employer's proportionate share at MD	0.06149775%
Employer's proportionate share of system NPL/(A) at prior MD	$ 5,351,971
Employer's proportionate share of system NPL/(A) at MD	**$ 13,669,254**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 21,562,693
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 7,058,113
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,425,090
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,161,327)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 2,801,617
Employer's Total Pension Expense/(Income)	**$ 4,065,380**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 809,777	$ 32,624
Changes of assumptions	$ 1,374,311	$ 1,761
Net difference between projected and actual earnings on investments	$ 868,380	$ 0
Changes in proportionate share	$ 4,247,465	$ 5,852,220
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,185,797	$ 1,189,210
Total (prior to post-MD contributions)	$ 15,485,730	$ 7,075,815
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,409,915

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	$ 1,856,245
2nd Fiscal Year	3,466,916
3rd Fiscal Year	1,831,677
4th Fiscal Year	931,541
5th Fiscal Year	323,537
Thereafter	0
Total	$ 8,409,915

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01758184%
Employer's proportionate share at MD		0.01805870%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,293,199
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,013,951**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,331,845
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,072,602
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	712,123
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	93,934
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(135,954)
Employer's Total Pension Expense/(Income)	**$**	**670,103**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 237,789	$ 9,580
Changes of assumptions	$ 403,564	$ 517
Net difference between projected and actual earnings on investments	$ 254,998	$ 0
Changes in proportionate share	$ 432,299	$ 187,428
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,125	$ 339,603
Total (prior to post-MD contributions)	$ 1,345,775	$ 537,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 808,647

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,370)
2nd Fiscal Year	455,747
3rd Fiscal Year	248,404
4th Fiscal Year	116,100
5th Fiscal Year	25,767
Thereafter	0
Total	$ 808,647

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01958091%
Employer's proportionate share at MD		0.01588865%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,667,639
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,531,609**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,570,969
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,823,545
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	626,550
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(124,609)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	66,842
Employer's Total Pension Expense/(Income)	**$**	**568,783**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 209,215	$ 8,429
Changes of assumptions	$ 355,069	$ 455
Net difference between projected and actual earnings on investments	$ 224,356	$ 0
Changes in proportionate share	$ 47,045	$ 517,410
Differences between employer contributions and employer's proportionate share of system contributions	$ 315,078	$ 111,322
Total (prior to post-MD contributions)	$ 1,150,763	$ 637,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 513,147

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,981)
2nd Fiscal Year	344,662
3rd Fiscal Year	133,363
4th Fiscal Year	42,388
5th Fiscal Year	1,715
Thereafter	0
Total	$ 513,147

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01689958%
Employer's proportionate share at MD		0.01747329%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,165,407
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,883,831**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,126,585
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,005,414
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	689,038
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(192,599)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	60,798
Employer's Total Pension Expense/(Income)	**$**	**557,237**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 230,081	$ 9,269
Changes of assumptions	$ 390,482	$ 500
Net difference between projected and actual earnings on investments	$ 246,732	$ 0
Changes in proportionate share	$ 74,012	$ 449,129
Differences between employer contributions and employer's proportionate share of system contributions	$ 308,280	$ 156,630
Total (prior to post-MD contributions)	$ 1,249,587	$ 615,528
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 634,059

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	$ (69,242)
2nd Fiscal Year	350,691
3rd Fiscal Year	172,223
4th Fiscal Year	142,612
5th Fiscal Year	37,773
Thereafter	0
Total	$ 634,059

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01815743%
Employer's proportionate share at MD		0.01504960%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,401,011
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,345,111**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,276,777
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,727,247
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	593,463
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(151,618)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	267,065
Employer's Total Pension Expense/(Income)	**$**	**708,910**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 198,167	$ 7,984
Changes of assumptions	$ 336,319	$ 431
Net difference between projected and actual earnings on investments	$ 212,508	$ 0
Changes in proportionate share	$ 321,512	$ 751,592
Differences between employer contributions and employer's proportionate share of system contributions	$ 671,740	$ 9,420
Total (prior to post-MD contributions)	$ 1,740,246	$ 769,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 970,819

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	$ 90,057
2nd Fiscal Year	444,335
3rd Fiscal Year	275,386
4th Fiscal Year	138,991
5th Fiscal Year	22,051
Thereafter	0
Total	$ 970,819

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02292008%
Employer's proportionate share at MD	0.02641330%
Employer's proportionate share of system NPL/(A) at prior MD	$ 4,293,088
Employer's proportionate share of system NPL/(A) at MD	**$ 5,870,948**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 9,261,182
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,031,462
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,041,577
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 34,488
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 21,869
Employer's Total Pension Expense/(Income)	**$ 1,097,934**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 347,799	$ 14,012
Changes of assumptions	$ 590,267	$ 756
Net difference between projected and actual earnings on investments	$ 372,969	$ 0
Changes in proportionate share	$ 638,670	$ 329,293
Differences between employer contributions and employer's proportionate share of system contributions	$ 302,019	$ 223,624
Total (prior to post-MD contributions)	$ 2,251,724	$ 567,685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,684,039

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 104,255
2nd Fiscal Year	762,975
3rd Fiscal Year	440,882
4th Fiscal Year	297,517
5th Fiscal Year	78,409
Thereafter	0
Total	$ 1,684,039

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01889810%
Employer's proportionate share at MD		0.01746743%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,539,744
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,882,528**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,124,530
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,004,742
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	688,807
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(125,976)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	37,791
Employer's Total Pension Expense/(Income)	**$**	**600,622**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 230,004	$ 9,266
Changes of assumptions	$ 390,351	$ 500
Net difference between projected and actual earnings on investments	$ 246,649	$ 0
Changes in proportionate share	$ 35,717	$ 364,946
Differences between employer contributions and employer's proportionate share of system contributions	$ 275,624	$ 112,514
Total (prior to post-MD contributions)	$ 1,178,345	$ 487,226
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 691,119

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	$ (25,526)
2nd Fiscal Year	382,975
3rd Fiscal Year	197,304
4th Fiscal Year	116,258
5th Fiscal Year	20,108
Thereafter	0
Total	$ 691,119

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01485521%
Employer's proportionate share at MD		0.01272341%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,782,483
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,828,063**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,461,155
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,460,269
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	501,732
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(116,119)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	27,844
Employer's Total Pension Expense/(Income)	**$**	**413,457**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 167,537	$ 6,750
Changes of assumptions	$ 284,334	$ 364
Net difference between projected and actual earnings on investments	$ 179,661	$ 0
Changes in proportionate share	$ 22,186	$ 311,812
Differences between employer contributions and employer's proportionate share of system contributions	$ 168,058	$ 103,826
Total (prior to post-MD contributions)	$ 821,776	$ 422,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 399,024

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (44,491)
2nd Fiscal Year	270,310
3rd Fiscal Year	122,515
4th Fiscal Year	46,445
5th Fiscal Year	4,245
Thereafter	0
Total	$ 399,024

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02531017%
Employer's proportionate share at MD		0.02092920%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,740,768
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,651,984**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,338,316
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,402,050
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	825,318
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(146,467)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	55,254
Employer's Total Pension Expense/(Income)	**$**	**734,105**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 275,587	$ 11,103
Changes of assumptions	$ 467,712	$ 599
Net difference between projected and actual earnings on investments	$ 295,531	$ 0
Changes in proportionate share	$ 39,709	$ 654,769
Differences between employer contributions and employer's proportionate share of system contributions	$ 298,125	$ 168,946
Total (prior to post-MD contributions)	$ 1,376,664	$ 835,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 541,247

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	$ (84,798)
2nd Fiscal Year	407,816
3rd Fiscal Year	164,041
4th Fiscal Year	51,409
5th Fiscal Year	2,778
Thereafter	0
Total	$ 541,247

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00077499%
Employer's proportionate share at MD		0.00052381%
Employer's proportionate share of system NPL/(A) at prior MD	$	145,161
Employer's proportionate share of system NPL/(A) at MD	**$**	**116,429**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	183,661
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	60,118
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	20,656
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,369)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,551)
Employer's Total Pension Expense/(Income)	**$**	**12,736**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,897	$ 278
Changes of assumptions	$ 11,706	$ 15
Net difference between projected and actual earnings on investments	$ 7,396	$ 0
Changes in proportionate share	$ 13,567	$ 34,496
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,645	$ 7,826
Total (prior to post-MD contributions)	$ 42,211	$ 42,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (5,849)
2nd Fiscal Year	7,420
3rd Fiscal Year	1,854
4th Fiscal Year	(2,413)
5th Fiscal Year	(1,416)
Thereafter	0
Total	$ (404)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02814678%
Employer's proportionate share at MD		0.02395520%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,272,085
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,324,580**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,399,309
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,749,345
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	944,644
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(57,018)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	122,677
Employer's Total Pension Expense/(Income)	**$**	**1,010,303**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 315,432	$ 12,708
Changes of assumptions	$ 535,335	$ 686
Net difference between projected and actual earnings on investments	$ 338,260	$ 0
Changes in proportionate share	$ 417,576	$ 702,997
Differences between employer contributions and employer's proportionate share of system contributions	$ 458,365	$ 125,682
Total (prior to post-MD contributions)	$ 2,064,968	$ 842,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,222,895

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 96,340
2nd Fiscal Year	618,574
3rd Fiscal Year	323,685
4th Fiscal Year	161,198
5th Fiscal Year	23,098
Thereafter	0
Total	$ 1,222,895

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01939702%
Employer's proportionate share at MD		0.02551711%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,633,195
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,671,750**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,946,955
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,928,606
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,006,236
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(22,158)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(294,881)
Employer's Total Pension Expense/(Income)	**$**	**689,197**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 335,999	$ 13,537
Changes of assumptions	$ 570,240	$ 731
Net difference between projected and actual earnings on investments	$ 360,315	$ 0
Changes in proportionate share	$ 937,200	$ 358,546
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 805,253
Total (prior to post-MD contributions)	$ 2,203,754	$ 1,178,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,025,687

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (184,236)
2nd Fiscal Year	566,540
3rd Fiscal Year	336,194
4th Fiscal Year	240,792
5th Fiscal Year	66,397
Thereafter	0
Total	$ 1,025,687

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04726508%
Employer's proportionate share at MD		0.05043944%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,853,074
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,211,297**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,685,365
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,788,948
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,989,018
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(227,934)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(71,633)
Employer's Total Pension Expense/(Income)	**$**	**1,689,451**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 664,166	$ 26,758
Changes of assumptions	$ 1,127,187	$ 1,444
Net difference between projected and actual earnings on investments	$ 712,231	$ 0
Changes in proportionate share	$ 409,512	$ 672,667
Differences between employer contributions and employer's proportionate share of system contributions	$ 273,340	$ 359,512
Total (prior to post-MD contributions)	$ 3,186,436	$ 1,060,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,126,055

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	$ (172,964)
2nd Fiscal Year	1,113,882
3rd Fiscal Year	631,422
4th Fiscal Year	447,651
5th Fiscal Year	106,064
Thereafter	0
Total	$ 2,126,055

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	2.09965081%
Employer's proportionate share at MD	2.34535878%
Employer's proportionate share of system NPL/(A) at prior MD	$ 393,279,003
Employer's proportionate share of system NPL/(A) at MD	**$ 521,308,589**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 822,343,124
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 269,177,454
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 92,486,394
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (7,834,137)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (9,178,607)
Employer's Total Pension Expense/(Income)	**$ 75,473,650**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,882,711	$ 1,244,193
Changes of assumptions	$ 52,412,534	$ 67,148
Net difference between projected and actual earnings on investments	$ 33,117,672	$ 0
Changes in proportionate share	$ 31,846,354	$ 35,321,735
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,472,416	$ 24,739,547
Total (prior to post-MD contributions)	$ 152,731,687	$ 61,372,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 91,359,064

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	$ (11,377,243)
2nd Fiscal Year	49,829,716
3rd Fiscal Year	27,703,672
4th Fiscal Year	20,090,610
5th Fiscal Year	5,112,309
Thereafter	0
Total	$ 91,359,064

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00499916%
Employer's proportionate share at MD		0.00592437%
Employer's proportionate share of system NPL/(A) at prior MD	$	936,377
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,316,824**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,077,237
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	679,942
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	233,620
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	55,592
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	43,234
Employer's Total Pension Expense/(Income)	**$**	**332,446**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 78,010	$ 3,143
Changes of assumptions	$ 132,394	$ 170
Net difference between projected and actual earnings on investments	$ 83,655	$ 0
Changes in proportionate share	$ 204,922	$ 11,106
Differences between employer contributions and employer's proportionate share of system contributions	$ 118,443	$ 12,586
Total (prior to post-MD contributions)	$ 617,424	$ 27,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 590,419

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 106,612
2nd Fiscal Year	240,282
3rd Fiscal Year	142,858
4th Fiscal Year	81,335
5th Fiscal Year	19,331
Thereafter	0
Total	$ 590,419

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00840483%
Employer's proportionate share at MD		0.00926216%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,574,282
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,058,723**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,247,552
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,063,021
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	365,242
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(53,754)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	70,734
Employer's Total Pension Expense/(Income)	**$**	**382,222**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 121,960	$ 4,913
Changes of assumptions	$ 206,985	$ 265
Net difference between projected and actual earnings on investments	$ 130,786	$ 0
Changes in proportionate share	$ 155,067	$ 88,936
Differences between employer contributions and employer's proportionate share of system contributions	$ 232,573	$ 21,310
Total (prior to post-MD contributions)	$ 847,371	$ 115,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 731,947

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 86,725
2nd Fiscal Year	299,748
3rd Fiscal Year	189,551
4th Fiscal Year	127,463
5th Fiscal Year	28,459
Thereafter	0
Total	$ 731,947

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.18523668%
Employer's proportionate share at MD	0.17298883%
Employer's proportionate share of system NPL/(A) at prior MD	$ 34,696,101
Employer's proportionate share of system NPL/(A) at MD	**$ 38,450,647**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 60,654,334
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 19,853,974
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,821,606
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,521,381)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,132,094)
Employer's Total Pension Expense/(Income)	**$ 3,168,131**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,277,845	$ 91,769
Changes of assumptions	$ 3,865,841	$ 4,953
Net difference between projected and actual earnings on investments	$ 2,442,691	$ 0
Changes in proportionate share	$ 2,641,528	$ 5,118,951
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,611,578
Total (prior to post-MD contributions)	$ 11,227,905	$ 10,827,251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 400,654

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,338,089)
2nd Fiscal Year	2,413,539
3rd Fiscal Year	350,332
4th Fiscal Year	(51,694)
5th Fiscal Year	26,566
Thereafter	0
Total	$ 400,654

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.33262892%
Employer's proportionate share at MD	0.34887060%
Employer's proportionate share of system NPL/(A) at prior MD	$ 62,303,679
Employer's proportionate share of system NPL/(A) at MD	**$ 77,544,315**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 122,323,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 40,039,972
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 13,757,291
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,222,206)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,650,925)
Employer's Total Pension Expense/(Income)	**$ 10,884,160**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,593,783	$ 185,073
Changes of assumptions	$ 7,796,331	$ 9,988
Net difference between projected and actual earnings on investments	$ 4,926,232	$ 0
Changes in proportionate share	$ 2,413,317	$ 2,662,268
Differences between employer contributions and employer's proportionate share of system contributions	$ 207,430	$ 4,221,214
Total (prior to post-MD contributions)	$ 19,937,093	$ 7,078,543
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,858,550

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,646,133)
2nd Fiscal Year	7,567,997
3rd Fiscal Year	3,969,574
4th Fiscal Year	2,409,194
5th Fiscal Year	557,919
Thereafter	0
Total	$ 12,858,550

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05069182%
Employer's proportionate share at MD	0.04819087%
Employer's proportionate share of system NPL/(A) at prior MD	$ 9,494,926
Employer's proportionate share of system NPL/(A) at MD	**$ 10,711,502**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 16,896,959
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,530,879
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,900,349
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (236,673)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 151,744
Employer's Total Pension Expense/(Income)	**$ 1,815,420**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 634,557	$ 25,565
Changes of assumptions	$ 1,076,938	$ 1,380
Net difference between projected and actual earnings on investments	$ 680,480	$ 0
Changes in proportionate share	$ 1,089,302	$ 674,084
Differences between employer contributions and employer's proportionate share of system contributions	$ 356,667	$ 170,099
Total (prior to post-MD contributions)	$ 3,837,944	$ 871,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,966,816

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 162,584
2nd Fiscal Year	1,462,216
3rd Fiscal Year	880,856
4th Fiscal Year	401,245
5th Fiscal Year	59,915
Thereafter	0
Total	$ 2,966,816

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00402170%
Employer's proportionate share at MD		0.02322146%
Employer's proportionate share of system NPL/(A) at prior MD	$	753,292
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,161,490**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,142,041
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,665,133
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	915,710
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	276,416
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(386,641)
Employer's Total Pension Expense/(Income)	**$**	**805,485**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 305,771	$ 12,319
Changes of assumptions	$ 518,938	$ 665
Net difference between projected and actual earnings on investments	$ 327,899	$ 0
Changes in proportionate share	$ 2,835,655	$ 1,496,262
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 949,511
Total (prior to post-MD contributions)	$ 3,988,263	$ 2,458,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,529,506

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	$ (37,087)
2nd Fiscal Year	594,965
3rd Fiscal Year	350,217
4th Fiscal Year	449,914
5th Fiscal Year	171,496
Thereafter	0
Total	$ 1,529,506

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00552345%
Employer's proportionate share at MD		0.00672999%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,034,580
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,495,891**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,359,708
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	772,403
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	265,389
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(16,466)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	104,658
Employer's Total Pension Expense/(Income)	**$**	**353,581**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 88,618	$ 3,570
Changes of assumptions	$ 150,397	$ 193
Net difference between projected and actual earnings on investments	$ 95,031	$ 0
Changes in proportionate share	$ 316,114	$ 85,004
Differences between employer contributions and employer's proportionate share of system contributions	$ 159,325	$ 15,610
Total (prior to post-MD contributions)	$ 809,485	$ 104,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 705,108

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 106,320
2nd Fiscal Year	285,697
3rd Fiscal Year	184,857
4th Fiscal Year	103,598
5th Fiscal Year	24,636
Thereafter	0
Total	$ 705,108

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00499228%
Employer's proportionate share at MD		0.00506156%
Employer's proportionate share of system NPL/(A) at prior MD	$	935,088
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,125,045**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,774,713
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	580,917
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	199,597
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(250,670)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	449,476
Employer's Total Pension Expense/(Income)	**$**	**398,403**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 66,649	$ 2,685
Changes of assumptions	$ 113,112	$ 145
Net difference between projected and actual earnings on investments	$ 71,472	$ 0
Changes in proportionate share	$ 8,938	$ 545,471
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,119,122	$ 0
Total (prior to post-MD contributions)	$ 1,379,293	$ 548,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 830,992

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 231,696
2nd Fiscal Year	365,805
3rd Fiscal Year	180,421
4th Fiscal Year	41,109
5th Fiscal Year	11,961
Thereafter	0
Total	$ 830,992

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.04521915%
Employer's proportionate share at MD	0.07293699%
Employer's proportionate share of system NPL/(A) at prior MD	$ 8,469,857
Employer's proportionate share of system NPL/(A) at MD	**$ 16,211,882**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 25,573,585
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 8,370,998
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,876,182
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (651,280)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,904,942
Employer's Total Pension Expense/(Income)	**$ 4,129,844**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 960,404	$ 38,692
Changes of assumptions	$ 1,629,948	$ 2,088
Net difference between projected and actual earnings on investments	$ 1,029,908	$ 0
Changes in proportionate share	$ 3,614,977	$ 4,179,714
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,610,445	$ 854,766
Total (prior to post-MD contributions)	$ 12,845,682	$ 5,075,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,770,422

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	$ 1,384,616
2nd Fiscal Year	3,244,308
3rd Fiscal Year	1,815,988
4th Fiscal Year	1,016,783
5th Fiscal Year	308,726
Thereafter	0
Total	$ 7,770,422

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01152737%
Employer's proportionate share at MD		0.01233933%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,159,155
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,742,693**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,326,487
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,416,188
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	486,587
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(57,142)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	41,099
Employer's Total Pension Expense/(Income)	**$**	**470,544**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 162,479	$ 6,546
Changes of assumptions	$ 275,751	$ 353
Net difference between projected and actual earnings on investments	$ 174,238	$ 0
Changes in proportionate share	$ 119,855	$ 195,940
Differences between employer contributions and employer's proportionate share of system contributions	$ 223,224	$ 76,453
Total (prior to post-MD contributions)	$ 955,547	$ 279,292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 676,255

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 21,105
2nd Fiscal Year	310,757
3rd Fiscal Year	174,791
4th Fiscal Year	135,010
5th Fiscal Year	34,592
Thereafter	0
Total	$ 676,255

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00788369%
Employer's proportionate share at MD		0.00920176%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,476,669
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,045,298**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,226,374
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,056,088
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	362,860
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	51,152
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	71,250
Employer's Total Pension Expense/(Income)	**$**	**485,262**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 121,165	$ 4,881
Changes of assumptions	$ 205,635	$ 263
Net difference between projected and actual earnings on investments	$ 129,934	$ 0
Changes in proportionate share	$ 329,842	$ 17,092
Differences between employer contributions and employer's proportionate share of system contributions	$ 237,920	$ 0
Total (prior to post-MD contributions)	$ 1,024,496	$ 22,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,002,260

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 168,724
2nd Fiscal Year	386,556
3rd Fiscal Year	258,323
4th Fiscal Year	155,914
5th Fiscal Year	32,742
Thereafter	0
Total	$ 1,002,260

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05852634%
Employer's proportionate share at MD		0.05296278%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,962,385
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,772,166**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,570,113
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,078,552
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,088,523
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(106,376)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	135,116
Employer's Total Pension Expense/(Income)	**$**	**2,117,263**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 697,392	$ 28,096
Changes of assumptions	$ 1,183,577	$ 1,516
Net difference between projected and actual earnings on investments	$ 747,862	$ 0
Changes in proportionate share	$ 152,928	$ 931,713
Differences between employer contributions and employer's proportionate share of system contributions	$ 885,927	$ 400,947
Total (prior to post-MD contributions)	$ 3,667,686	$ 1,362,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,305,414

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	$ 71,760
2nd Fiscal Year	1,267,392
3rd Fiscal Year	602,146
4th Fiscal Year	304,696
5th Fiscal Year	59,418
Thereafter	0
Total	$ 2,305,414

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.13826679%
Employer's proportionate share at MD	0.13033027%
Employer's proportionate share of system NPL/(A) at prior MD	$ 25,898,318
Employer's proportionate share of system NPL/(A) at MD	**$ 28,968,825**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 45,697,145
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 14,958,040
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,139,417
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 238,191
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (225,648)
Employer's Total Pension Expense/(Income)	**$ 5,151,960**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,716,135	$ 69,139
Changes of assumptions	$ 2,912,535	$ 3,731
Net difference between projected and actual earnings on investments	$ 1,840,330	$ 0
Changes in proportionate share	$ 1,723,132	$ 1,057,005
Differences between employer contributions and employer's proportionate share of system contributions	$ 640,671	$ 1,021,589
Total (prior to post-MD contributions)	$ 8,832,803	$ 2,151,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,681,339

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 376,237
2nd Fiscal Year	3,500,427
3rd Fiscal Year	1,820,311
4th Fiscal Year	843,019
5th Fiscal Year	141,345
Thereafter	0
Total	$ 6,681,339

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.09981163%
Employer's proportionate share of system NPL/(A) at prior MD	$ 0
Employer's proportionate share of system NPL/(A) at MD	**$ 22,185,373**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 34,996,525
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 11,455,407
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,935,951
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,781,020)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 9,974,846
Employer's Total Pension Expense/(Income)	**$ 12,129,777**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,314,278	$ 52,949
Changes of assumptions	$ 2,230,525	$ 2,858
Net difference between projected and actual earnings on investments	$ 1,409,392	$ 0
Changes in proportionate share	$ 13,771,898	$ 17,234,605
Differences between employer contributions and employer's proportionate share of system contributions	$ 27,724,505	$ 2,313,139
Total (prior to post-MD contributions)	$ 46,450,598	$ 19,603,551
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,847,047

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	$ 8,075,328
2nd Fiscal Year	10,176,023
3rd Fiscal Year	5,305,680
4th Fiscal Year	2,387,124
5th Fiscal Year	902,891
Thereafter	0
Total	$ 26,847,047

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.11542577%
Employer's proportionate share at MD	0.13545851%
Employer's proportionate share of system NPL/(A) at prior MD	$ 21,620,039
Employer's proportionate share of system NPL/(A) at MD	**$ 30,108,692**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 47,495,238
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 15,546,609
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,341,643
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 260,447
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (242,511)
Employer's Total Pension Expense/(Income)	**$ 5,359,579**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,783,661	$ 71,860
Changes of assumptions	$ 3,027,138	$ 3,878
Net difference between projected and actual earnings on investments	$ 1,912,744	$ 0
Changes in proportionate share	$ 3,209,913	$ 1,145,294
Differences between employer contributions and employer's proportionate share of system contributions	$ 338,456	$ 768,057
Total (prior to post-MD contributions)	$ 10,271,912	$ 1,989,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,282,823

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 309,740
2nd Fiscal Year	3,675,452
3rd Fiscal Year	2,316,419
4th Fiscal Year	1,608,695
5th Fiscal Year	372,518
Thereafter	0
Total	$ 8,282,823

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.15145961%
Employer's proportionate share at MD	0.18278462%
Employer's proportionate share of system NPL/(A) at prior MD	$ 28,369,424
Employer's proportionate share of system NPL/(A) at MD	**$ 40,627,981**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 64,088,990
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 20,978,240
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 7,207,891
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 2,412,600
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,861,278)
Employer's Total Pension Expense/(Income)	**$ 7,759,213**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,406,832	$ 96,966
Changes of assumptions	$ 4,084,750	$ 5,233
Net difference between projected and actual earnings on investments	$ 2,581,013	$ 0
Changes in proportionate share	$ 6,830,764	$ 92,504
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,546,344
Total (prior to post-MD contributions)	$ 15,903,359	$ 4,741,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,162,312

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	$ 704,539
2nd Fiscal Year	5,122,739
3rd Fiscal Year	3,013,608
4th Fiscal Year	1,882,151
5th Fiscal Year	439,276
Thereafter	0
Total	$ 11,162,312

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02250611%
Employer's proportionate share at MD	0.10648683%
Employer's proportionate share of system NPL/(A) at prior MD	$ 4,215,549
Employer's proportionate share of system NPL/(A) at MD	**$ 23,669,086**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 37,337,022
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,221,522
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,199,180
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (4,344,779)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 11,381,088
Employer's Total Pension Expense/(Income)	**$ 11,235,489**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,402,174	$ 56,490
Changes of assumptions	$ 2,379,698	$ 3,049
Net difference between projected and actual earnings on investments	$ 1,503,649	$ 0
Changes in proportionate share	$ 10,884,540	$ 18,679,547
Differences between employer contributions and employer's proportionate share of system contributions	$ 29,587,661	$ 1,122,905
Total (prior to post-MD contributions)	$ 45,757,722	$ 19,861,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 25,895,731

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	$ 7,282,111
2nd Fiscal Year	9,949,834
3rd Fiscal Year	5,440,822
4th Fiscal Year	2,396,566
5th Fiscal Year	826,398
Thereafter	0
Total	$ 25,895,731

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.14629732%
Employer's proportionate share at MD	0.17323438%
Employer's proportionate share of system NPL/(A) at prior MD	$ 27,402,492
Employer's proportionate share of system NPL/(A) at MD	**$ 38,505,226**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 60,740,430
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 19,882,156
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,831,289
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,106,866
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (882,976)
Employer's Total Pension Expense/(Income)	**$ 7,055,179**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,281,078	$ 91,899
Changes of assumptions	$ 3,871,328	$ 4,960
Net difference between projected and actual earnings on investments	$ 2,446,159	$ 0
Changes in proportionate share	$ 3,791,794	$ 43,386
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,916,889
Total (prior to post-MD contributions)	$ 12,390,359	$ 2,057,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,333,225

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 639,014
2nd Fiscal Year	4,718,639
3rd Fiscal Year	2,681,966
4th Fiscal Year	1,840,420
5th Fiscal Year	453,186
Thereafter	0
Total	$ 10,333,225

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.47875375%
Employer's proportionate share at MD	0.47854439%
Employer's proportionate share of system NPL/(A) at prior MD	$ 89,673,862
Employer's proportionate share of system NPL/(A) at MD	**$ 106,367,223**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 167,789,974
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 54,922,668
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 18,870,821
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,130,862)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,281,022)
Employer's Total Pension Expense/(Income)	**$ 15,458,937**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,301,274	$ 253,864
Changes of assumptions	$ 10,694,195	$ 13,701
Net difference between projected and actual earnings on investments	$ 6,757,293	$ 0
Changes in proportionate share	$ 0	$ 2,195,864
Differences between employer contributions and employer's proportionate share of system contributions	$ 75,270	$ 5,345,806
Total (prior to post-MD contributions)	$ 23,828,032	$ 7,809,235
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 16,018,797

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	$ (2,135,529)
2nd Fiscal Year	9,902,258
3rd Fiscal Year	4,841,659
4th Fiscal Year	2,807,617
5th Fiscal Year	602,792
Thereafter	0
Total	$ 16,018,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.34451761%
Employer's proportionate share at MD	0.38757796%
Employer's proportionate share of system NPL/(A) at prior MD	$ 64,530,512
Employer's proportionate share of system NPL/(A) at MD	**$ 86,147,894**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 135,894,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 44,482,426
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 15,283,669
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,314,671
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,876,340)
Employer's Total Pension Expense/(Income)	**$ 13,722,000**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,103,466	$ 205,607
Changes of assumptions	$ 8,661,337	$ 11,096
Net difference between projected and actual earnings on investments	$ 5,472,800	$ 0
Changes in proportionate share	$ 6,810,716	$ 4,153,103
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 6,444,517
Total (prior to post-MD contributions)	$ 26,048,319	$ 10,814,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,233,996

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	$ (865,823)
2nd Fiscal Year	8,331,976
3rd Fiscal Year	3,986,621
4th Fiscal Year	2,964,244
5th Fiscal Year	816,977
Thereafter	0
Total	$ 15,233,996

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03746856%
Employer's proportionate share at MD	0.09053431%
Employer's proportionate share of system NPL/(A) at prior MD	$ 7,018,118
Employer's proportionate share of system NPL/(A) at MD	**$ 20,123,281**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 31,743,658
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,390,647
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,570,111
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,963,290)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 5,660,525
Employer's Total Pension Expense/(Income)	**$ 6,267,346**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,192,118	$ 48,028
Changes of assumptions	$ 2,023,201	$ 2,592
Net difference between projected and actual earnings on investments	$ 1,278,391	$ 0
Changes in proportionate share	$ 6,845,819	$ 12,084,573
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,988,688	$ 989,551
Total (prior to post-MD contributions)	$ 26,328,217	$ 13,124,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,203,473

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	$ 3,113,247
2nd Fiscal Year	5,459,452
3rd Fiscal Year	2,717,011
4th Fiscal Year	1,377,167
5th Fiscal Year	536,596
Thereafter	0
Total	$ 13,203,473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03299935%
Employer's proportionate share at MD		0.03533541%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,181,005
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,854,087**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,389,504
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,055,454
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,393,409
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	142,153
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	117,723
Employer's Total Pension Expense/(Income)	**$**	**1,653,285**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 465,282	$ 18,745
Changes of assumptions	$ 789,652	$ 1,012
Net difference between projected and actual earnings on investments	$ 498,954	$ 0
Changes in proportionate share	$ 1,015,914	$ 145,936
Differences between employer contributions and employer's proportionate share of system contributions	$ 491,952	$ 74,635
Total (prior to post-MD contributions)	$ 3,261,754	$ 240,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,021,426

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 363,951
2nd Fiscal Year	1,273,779
3rd Fiscal Year	835,805
4th Fiscal Year	458,969
5th Fiscal Year	88,923
Thereafter	0
Total	$ 3,021,426

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.14769975%
Employer's proportionate share at MD	0.13748111%
Employer's proportionate share of system NPL/(A) at prior MD	$ 27,665,177
Employer's proportionate share of system NPL/(A) at MD	**$ 30,558,260**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 48,204,414
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 15,778,744
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,421,402
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (676,235)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 364,935
Employer's Total Pension Expense/(Income)	**$ 5,110,102**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,810,294	$ 72,933
Changes of assumptions	$ 3,072,337	$ 3,936
Net difference between projected and actual earnings on investments	$ 1,941,304	$ 0
Changes in proportionate share	$ 489,783	$ 1,899,160
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,947,341	$ 789,632
Total (prior to post-MD contributions)	$ 9,261,059	$ 2,765,661
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,495,398

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 74,615
2nd Fiscal Year	3,434,430
3rd Fiscal Year	1,852,285
4th Fiscal Year	964,010
5th Fiscal Year	170,059
Thereafter	0
Total	$ 6,495,398

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00051429%
Employer's proportionate share at MD		0.00020410%
Employer's proportionate share of system NPL/(A) at prior MD	$	96,330
Employer's proportionate share of system NPL/(A) at MD	**$**	**45,366**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	71,563
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	23,425
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,048
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(15,349)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,318
Employer's Total Pension Expense/(Income)	**$**	**(2,983)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,688	$ 108
Changes of assumptions	$ 4,561	$ 6
Net difference between projected and actual earnings on investments	$ 2,882	$ 0
Changes in proportionate share	$ 9,736	$ 72,126
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,750	$ 4,186
Total (prior to post-MD contributions)	$ 38,617	$ 76,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,809)

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	$ (9,011)
2nd Fiscal Year	(8,442)
3rd Fiscal Year	(11,749)
4th Fiscal Year	(7,029)
5th Fiscal Year	(1,579)
Thereafter	0
Total	$ (37,809)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10019674%
Employer's proportionate share at MD	0.10103327%
Employer's proportionate share of system NPL/(A) at prior MD	$ 18,767,537
Employer's proportionate share of system NPL/(A) at MD	**$ 22,456,910**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 35,424,864
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 11,595,615
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,984,125
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 484,872
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (190,206)
Employer's Total Pension Expense/(Income)	**$ 4,278,791**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,330,364	$ 53,597
Changes of assumptions	$ 2,257,825	$ 2,893
Net difference between projected and actual earnings on investments	$ 1,426,642	$ 0
Changes in proportionate share	$ 1,636,875	$ 32,356
Differences between employer contributions and employer's proportionate share of system contributions	$ 408,628	$ 702,875
Total (prior to post-MD contributions)	$ 7,060,334	$ 791,721
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,268,613

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	$ 589,280
2nd Fiscal Year	2,951,163
3rd Fiscal Year	1,659,432
4th Fiscal Year	897,846
5th Fiscal Year	170,892
Thereafter	0
Total	$ 6,268,613

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00569545%
Employer's proportionate share at MD		0.00572245%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,066,797
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,271,943**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,006,438
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	656,767
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	225,658
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,416)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,462
Employer's Total Pension Expense/(Income)	**$**	**235,704**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 75,351	$ 3,036
Changes of assumptions	$ 127,882	$ 164
Net difference between projected and actual earnings on investments	$ 80,804	$ 0
Changes in proportionate share	$ 49,345	$ 208,599
Differences between employer contributions and employer's proportionate share of system contributions	$ 104,668	$ 51,118
Total (prior to post-MD contributions)	$ 438,050	$ 262,917
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 175,133

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	$ (14,012)
2nd Fiscal Year	91,434
3rd Fiscal Year	37,252
4th Fiscal Year	46,376
5th Fiscal Year	14,083
Thereafter	0
Total	$ 175,133

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08513262%
Employer's proportionate share at MD	0.12452027%
Employer's proportionate share of system NPL/(A) at prior MD	$ 15,945,924
Employer's proportionate share of system NPL/(A) at MD	**$ 27,677,423**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 43,660,010
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 14,291,225
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,910,307
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,000,301
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,882,721)
Employer's Total Pension Expense/(Income)	**$ 4,027,887**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,639,631	$ 66,057
Changes of assumptions	$ 2,782,697	$ 3,565
Net difference between projected and actual earnings on investments	$ 1,758,290	$ 0
Changes in proportionate share	$ 5,579,164	$ 1,772,381
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,903,867
Total (prior to post-MD contributions)	$ 11,759,782	$ 6,745,870
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,013,912

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	$ (527,645)
2nd Fiscal Year	2,628,774
3rd Fiscal Year	1,340,992
4th Fiscal Year	1,196,600
5th Fiscal Year	375,191
Thereafter	0
Total	$ 5,013,912

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.35775440%
Employer's proportionate share at MD	0.36455374%
Employer's proportionate share of system NPL/(A) at prior MD	$ 67,009,854
Employer's proportionate share of system NPL/(A) at MD	**$ 81,030,245**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 127,821,920
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 41,839,930
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 14,375,737
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 59,271
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 720,335
Employer's Total Pension Expense/(Income)	**$ 15,155,343**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,800,292	$ 193,393
Changes of assumptions	$ 8,146,807	$ 10,437
Net difference between projected and actual earnings on investments	$ 5,147,686	$ 0
Changes in proportionate share	$ 2,389,628	$ 918,443
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,416,800	$ 1,944,618
Total (prior to post-MD contributions)	$ 24,901,213	$ 3,066,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 21,834,322

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,586,134
2nd Fiscal Year	10,186,025
3rd Fiscal Year	5,837,893
4th Fiscal Year	3,491,509
5th Fiscal Year	732,762
Thereafter	0
Total	$ 21,834,322

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.11128552%
Employer's proportionate share at MD	0.11020600%
Employer's proportionate share of system NPL/(A) at prior MD	$ 20,844,541
Employer's proportionate share of system NPL/(A) at MD	**$ 24,495,755**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 38,641,059
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,648,372
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,345,841
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,309,059)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 394,404
Employer's Total Pension Expense/(Income)	**$ 3,431,186**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,451,147	$ 58,463
Changes of assumptions	$ 2,462,811	$ 3,155
Net difference between projected and actual earnings on investments	$ 1,556,165	$ 0
Changes in proportionate share	$ 116,303	$ 1,896,400
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,688,344	$ 354,551
Total (prior to post-MD contributions)	$ 8,274,770	$ 2,312,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,962,201

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (274,098)
2nd Fiscal Year	2,828,220
3rd Fiscal Year	1,821,139
4th Fiscal Year	1,278,428
5th Fiscal Year	308,512
Thereafter	0
Total	$ 5,962,201

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.68222320%
Employer's proportionate share at MD	0.62928776%
Employer's proportionate share of system NPL/(A) at prior MD	$ 127,785,086
Employer's proportionate share of system NPL/(A) at MD	**$ 139,873,318**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 220,644,477
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 72,223,524
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 24,815,204
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,457,066)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,146,343)
Employer's Total Pension Expense/(Income)	**$ 21,211,795**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,286,200	$ 333,832
Changes of assumptions	$ 14,062,909	$ 18,016
Net difference between projected and actual earnings on investments	$ 8,885,867	$ 0
Changes in proportionate share	$ 4,886,138	$ 9,888,147
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,592,115	$ 5,390,582
Total (prior to post-MD contributions)	$ 38,713,229	$ 15,630,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 23,082,652

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,296,480)
2nd Fiscal Year	14,530,054
3rd Fiscal Year	6,614,254
4th Fiscal Year	2,745,378
5th Fiscal Year	489,445
Thereafter	0
Total	$ 23,082,652

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02333689%
Employer's proportionate share at MD		0.03359068%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,371,160
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,466,282**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,777,757
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,855,211
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,324,608
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(101,237)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(408,100)
Employer's Total Pension Expense/(Income)	**$**	**815,271**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 442,308	$ 17,820
Changes of assumptions	$ 750,662	$ 962
Net difference between projected and actual earnings on investments	$ 474,318	$ 0
Changes in proportionate share	$ 1,337,340	$ 1,063,479
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,089,491
Total (prior to post-MD contributions)	$ 3,004,628	$ 2,171,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 832,876

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (409,139)
2nd Fiscal Year	521,590
3rd Fiscal Year	300,092
4th Fiscal Year	322,206
5th Fiscal Year	98,128
Thereafter	0
Total	$ 832,876

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00661154%
Employer's proportionate share at MD		0.00605196%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,238,387
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,345,184**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,121,973
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	694,585
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	238,652
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(40,598)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	55,275
Employer's Total Pension Expense/(Income)	**$**	**253,329**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79,690	$ 3,211
Changes of assumptions	$ 135,245	$ 173
Net difference between projected and actual earnings on investments	$ 85,457	$ 0
Changes in proportionate share	$ 118,969	$ 121,510
Differences between employer contributions and employer's proportionate share of system contributions	$ 178,324	$ 685
Total (prior to post-MD contributions)	$ 597,685	$ 125,579
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 472,106

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 62,300
2nd Fiscal Year	208,706
3rd Fiscal Year	125,442
4th Fiscal Year	65,075
5th Fiscal Year	10,584
Thereafter	0
Total	$ 472,106

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01176543%
Employer's proportionate share at MD		0.01409400%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,203,746
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,132,708**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,941,719
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,617,572
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	555,780
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	14,062
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	55,081
Employer's Total Pension Expense/(Income)	**$**	**624,923**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 185,584	$ 7,477
Changes of assumptions	$ 314,963	$ 404
Net difference between projected and actual earnings on investments	$ 199,015	$ 0
Changes in proportionate share	$ 454,294	$ 109,307
Differences between employer contributions and employer's proportionate share of system contributions	$ 229,574	$ 48,615
Total (prior to post-MD contributions)	$ 1,383,430	$ 165,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,217,627

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	$ 131,107
2nd Fiscal Year	507,540
3rd Fiscal Year	331,994
4th Fiscal Year	200,815
5th Fiscal Year	46,172
Thereafter	0
Total	$ 1,217,627

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02766679%
Employer's proportionate share at MD		0.02980598%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,182,180
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,625,048**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,450,743
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,420,840
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,175,363
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	171,421
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	119,297
Employer's Total Pension Expense/(Income)	**$**	**1,466,081**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 392,473	$ 15,812
Changes of assumptions	$ 666,084	$ 853
Net difference between projected and actual earnings on investments	$ 420,876	$ 0
Changes in proportionate share	$ 614,160	$ 32,179
Differences between employer contributions and employer's proportionate share of system contributions	$ 442,581	$ 79,616
Total (prior to post-MD contributions)	$ 2,536,174	$ 128,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,407,714

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 316,538
2nd Fiscal Year	1,011,401
3rd Fiscal Year	634,572
4th Fiscal Year	369,619
5th Fiscal Year	75,584
Thereafter	0
Total	$ 2,407,714

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01847658%
Employer's proportionate share at MD		0.02917662%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,460,790
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,485,158**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,230,074
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,348,608
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,150,545
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	188,537
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(445,634)
Employer's Total Pension Expense/(Income)	**$**	**893,448**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 384,186	$ 15,478
Changes of assumptions	$ 652,020	$ 835
Net difference between projected and actual earnings on investments	$ 411,989	$ 0
Changes in proportionate share	$ 1,751,980	$ 948,145
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,291,389
Total (prior to post-MD contributions)	$ 3,200,175	$ 2,255,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 944,328

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	$ (229,780)
2nd Fiscal Year	552,258
3rd Fiscal Year	265,226
4th Fiscal Year	261,988
5th Fiscal Year	94,636
Thereafter	0
Total	$ 944,328

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11483703%
Employer's proportionate share at MD		0.10978310%
Employer's proportionate share of system NPL/(A) at prior MD	$	21,509,764
Employer's proportionate share of system NPL/(A) at MD	**$**	**24,401,756**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	38,492,779
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	12,599,836
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,329,164
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(744,814)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	203,324
Employer's Total Pension Expense/(Income)	**$**	**3,787,674**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,445,578	$ 58,239
Changes of assumptions	$ 2,453,360	$ 3,143
Net difference between projected and actual earnings on investments	$ 1,550,194	$ 0
Changes in proportionate share	$ 446,371	$ 1,815,843
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,394,781	$ 627,173
Total (prior to post-MD contributions)	$ 7,290,284	$ 2,504,398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,785,886

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (147,688)
2nd Fiscal Year	2,526,162
3rd Fiscal Year	1,408,994
4th Fiscal Year	845,298
5th Fiscal Year	153,120
Thereafter	0
Total	$ 4,785,886

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.07907896%
Employer's proportionate share at MD	0.16891078%
Employer's proportionate share of system NPL/(A) at prior MD	$ 14,812,032
Employer's proportionate share of system NPL/(A) at MD	**$ 37,544,209**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 59,224,465
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 19,385,935
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 6,660,793
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (6,136,993)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 12,317,233
Employer's Total Pension Expense/(Income)	**$ 12,841,033**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,224,147	$ 89,606
Changes of assumptions	$ 3,774,707	$ 4,836
Net difference between projected and actual earnings on investments	$ 2,385,107	$ 0
Changes in proportionate share	$ 11,623,485	$ 23,634,545
Differences between employer contributions and employer's proportionate share of system contributions	$ 32,170,122	$ 1,118,694
Total (prior to post-MD contributions)	$ 52,177,568	$ 24,847,681
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,329,887

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	$ 6,642,731
2nd Fiscal Year	11,047,369
3rd Fiscal Year	5,891,766
4th Fiscal Year	2,781,519
5th Fiscal Year	966,502
Thereafter	0
Total	$ 27,329,887

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02670132%
Employer's proportionate share at MD		0.02938706%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,001,340
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,531,933**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,303,859
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,372,761
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,158,843
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	76,343
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(262,869)
Employer's Total Pension Expense/(Income)	**$**	**972,317**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 386,957	$ 15,590
Changes of assumptions	$ 656,723	$ 841
Net difference between projected and actual earnings on investments	$ 414,960	$ 0
Changes in proportionate share	$ 477,932	$ 506,186
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 552,232
Total (prior to post-MD contributions)	$ 1,936,572	$ 1,074,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 861,723

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (161,205)
2nd Fiscal Year	548,038
3rd Fiscal Year	234,227
4th Fiscal Year	184,133
5th Fiscal Year	56,529
Thereafter	0
Total	$ 861,723

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.31429749%
Employer's proportionate share at MD	0.33369252%
Employer's proportionate share of system NPL/(A) at prior MD	$ 58,870,076
Employer's proportionate share of system NPL/(A) at MD	**$ 74,170,646**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 117,001,182
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 38,297,980
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 13,158,762
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,298,015)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (438,435)
Employer's Total Pension Expense/(Income)	**$ 11,422,312**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,393,925	$ 177,021
Changes of assumptions	$ 7,457,141	$ 9,554
Net difference between projected and actual earnings on investments	$ 4,711,910	$ 0
Changes in proportionate share	$ 2,502,082	$ 3,352,521
Differences between employer contributions and employer's proportionate share of system contributions	$ 633,397	$ 3,031,971
Total (prior to post-MD contributions)	$ 19,698,455	$ 6,571,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 13,127,388

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	$ (936,759)
2nd Fiscal Year	7,217,496
3rd Fiscal Year	3,701,050
4th Fiscal Year	2,532,570
5th Fiscal Year	613,032
Thereafter	0
Total	$ 13,127,388

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05116236%
Employer's proportionate share at MD		0.04856370%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,583,061
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,794,371**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,027,683
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,573,669
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,915,051
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(147,548)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(53,609)
Employer's Total Pension Expense/(Income)	**$**	**1,713,894**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 639,467	$ 25,763
Changes of assumptions	$ 1,085,270	$ 1,390
Net difference between projected and actual earnings on investments	$ 685,744	$ 0
Changes in proportionate share	$ 289,082	$ 727,453
Differences between employer contributions and employer's proportionate share of system contributions	$ 286,565	$ 249,224
Total (prior to post-MD contributions)	$ 2,986,128	$ 1,003,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,982,298

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (113,290)
2nd Fiscal Year	1,116,848
3rd Fiscal Year	608,740
4th Fiscal Year	315,593
5th Fiscal Year	54,406
Thereafter	0
Total	$ 1,982,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01954086%
Employer's proportionate share at MD		0.02198113%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,660,137
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,885,799**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,707,150
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,522,780
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	866,799
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(64,751)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(282,532)
Employer's Total Pension Expense/(Income)	**$**	**519,516**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 289,438	$ 11,661
Changes of assumptions	$ 491,220	$ 629
Net difference between projected and actual earnings on investments	$ 310,385	$ 0
Changes in proportionate share	$ 610,021	$ 729,918
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 764,860
Total (prior to post-MD contributions)	$ 1,701,064	$ 1,507,068
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 193,996

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	$ (292,188)
2nd Fiscal Year	306,505
3rd Fiscal Year	77,305
4th Fiscal Year	68,472
5th Fiscal Year	33,901
Thereafter	0
Total	$ 193,996

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.73993809%
Employer's proportionate share at MD	0.71706652%
Employer's proportionate share of system NPL/(A) at prior MD	$ 138,595,481
Employer's proportionate share of system NPL/(A) at MD	**$ 159,384,116**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 251,421,969
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 82,297,916
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 28,276,653
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,609,462)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (448,680)
Employer's Total Pension Expense/(Income)	**$ 25,218,511**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,442,034	$ 380,398
Changes of assumptions	$ 16,024,531	$ 20,530
Net difference between projected and actual earnings on investments	$ 10,125,348	$ 0
Changes in proportionate share	$ 1,020,195	$ 6,728,447
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,472,583	$ 5,677,597
Total (prior to post-MD contributions)	$ 42,084,691	$ 12,806,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 29,277,719

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	$ (895,946)
2nd Fiscal Year	16,600,087
3rd Fiscal Year	8,133,202
4th Fiscal Year	4,486,838
5th Fiscal Year	953,539
Thereafter	0
Total	$ 29,277,719

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.26566034%
Employer's proportionate share at MD	0.25566921%
Employer's proportionate share of system NPL/(A) at prior MD	$ 49,760,004
Employer's proportionate share of system NPL/(A) at MD	**$ 56,828,216**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 89,644,202
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 29,343,224
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 10,082,007
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,625,307)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (497,633)
Employer's Total Pension Expense/(Income)	**$ 7,959,067**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,366,546	$ 135,630
Changes of assumptions	$ 5,713,527	$ 7,320
Net difference between projected and actual earnings on investments	$ 3,610,181	$ 0
Changes in proportionate share	$ 127,026	$ 3,958,980
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,245,838	$ 2,216,736
Total (prior to post-MD contributions)	$ 14,063,118	$ 6,318,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,744,452

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	$ (1,273,063)
2nd Fiscal Year	5,130,975
3rd Fiscal Year	2,283,764
4th Fiscal Year	1,303,931
5th Fiscal Year	298,845
Thereafter	0
Total	$ 7,744,452

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03609076%
Employer's proportionate share at MD		0.04196689%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,760,047
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,328,083**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,714,671
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,816,551
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,654,914
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	172,370
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(445,613)
Employer's Total Pension Expense/(Income)	**$**	**1,381,671**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 552,603	$ 22,263
Changes of assumptions	$ 937,848	$ 1,202
Net difference between projected and actual earnings on investments	$ 592,594	$ 0
Changes in proportionate share	$ 855,935	$ 557,628
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,042,503
Total (prior to post-MD contributions)	$ 2,938,980	$ 1,623,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,315,384

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	$ (274,922)
2nd Fiscal Year	789,223
3rd Fiscal Year	404,535
4th Fiscal Year	309,906
5th Fiscal Year	86,643
Thereafter	0
Total	$ 1,315,384

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.78787535%
Employer's proportionate share at MD	0.94987266%
Employer's proportionate share of system NPL/(A) at prior MD	$ 147,574,459
Employer's proportionate share of system NPL/(A) at MD	**$ 211,130,502**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 333,049,791
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 109,017,139
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 37,457,082
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 4,750,362
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (8,252,250)
Employer's Total Pension Expense/(Income)	**$ 33,955,194**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,507,529	$ 503,899
Changes of assumptions	$ 21,227,129	$ 27,195
Net difference between projected and actual earnings on investments	$ 13,412,691	$ 0
Changes in proportionate share	$ 27,284,397	$ 8,392,364
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 21,610,564
Total (prior to post-MD contributions)	$ 74,431,746	$ 30,534,022
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 43,897,724

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	$ (722,572)
2nd Fiscal Year	22,898,741
3rd Fiscal Year	11,551,640
4th Fiscal Year	7,945,941
5th Fiscal Year	2,223,974
Thereafter	0
Total	$ 43,897,724

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.09558308%
Employer's proportionate share at MD	0.10204222%
Employer's proportionate share of system NPL/(A) at prior MD	$ 17,903,367
Employer's proportionate share of system NPL/(A) at MD	**$ 22,681,172**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 35,778,627
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 11,711,413
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,023,912
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 430,902
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (770,089)
Employer's Total Pension Expense/(Income)	**$ 3,684,725**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,343,650	$ 54,133
Changes of assumptions	$ 2,280,372	$ 2,921
Net difference between projected and actual earnings on investments	$ 1,440,889	$ 0
Changes in proportionate share	$ 1,989,628	$ 590,789
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,926,365
Total (prior to post-MD contributions)	$ 7,054,539	$ 2,574,208
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,480,331

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,709
2nd Fiscal Year	2,488,733
3rd Fiscal Year	1,155,805
4th Fiscal Year	653,979
5th Fiscal Year	168,105
Thereafter	0
Total	$ 4,480,331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.36422883%
Employer's proportionate share at MD	0.33796444%
Employer's proportionate share of system NPL/(A) at prior MD	$ 68,222,559
Employer's proportionate share of system NPL/(A) at MD	**$ 75,120,176**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 118,499,027
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 38,788,269
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 13,327,220
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (4,604,515)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 194,359
Employer's Total Pension Expense/(Income)	**$ 8,917,064**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,450,175	$ 179,287
Changes of assumptions	$ 7,552,607	$ 9,676
Net difference between projected and actual earnings on investments	$ 4,772,232	$ 0
Changes in proportionate share	$ 0	$ 10,128,291
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,164,491	$ 2,551,294
Total (prior to post-MD contributions)	$ 19,939,505	$ 12,868,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 7,070,957

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	$ (2,903,608)
2nd Fiscal Year	5,636,772
3rd Fiscal Year	2,428,762
4th Fiscal Year	1,586,570
5th Fiscal Year	322,461
Thereafter	0
Total	$ 7,070,957

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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	$	4,142	$	0
Total (prior to post-MD contributions)	$	4,142	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	4,142

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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	1,204
3rd Fiscal Year	718
4th Fiscal Year	286
5th Fiscal Year	0
Thereafter	0
Total	$ 4,142

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00643122%
Employer's proportionate share at MD		0.00586229%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,204,612
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,303,025**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,055,470
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	672,817
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	231,172
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(49,057)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,937
Employer's Total Pension Expense/(Income)	**$**	**189,052**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 77,192	$ 3,110
Changes of assumptions	$ 131,007	$ 168
Net difference between projected and actual earnings on investments	$ 82,779	$ 0
Changes in proportionate share	$ 9,737	$ 142,827
Differences between employer contributions and employer's proportionate share of system contributions	$ 64,665	$ 34,730
Total (prior to post-MD contributions)	$ 365,380	$ 180,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 184,545

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	$ (32,622)
2nd Fiscal Year	118,621
3rd Fiscal Year	62,138
4th Fiscal Year	31,520
5th Fiscal Year	4,888
Thereafter	0
Total	$ 184,545

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01727113%
Employer's proportionate share at MD		0.03226849%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,235,001
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,172,396**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,314,163
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,703,463
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,272,469
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	45,596
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	96,365
Employer's Total Pension Expense/(Income)	**$**	**1,414,430**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 424,898	$ 17,118
Changes of assumptions	$ 721,115	$ 924
Net difference between projected and actual earnings on investments	$ 455,648	$ 0
Changes in proportionate share	$ 1,974,988	$ 1,379,084
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,333,760	$ 1,078,937
Total (prior to post-MD contributions)	$ 4,910,409	$ 2,476,063
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,434,346

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	$ 216,936
2nd Fiscal Year	1,100,968
3rd Fiscal Year	592,924
4th Fiscal Year	390,260
5th Fiscal Year	133,257
Thereafter	0
Total	$ 2,434,346

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.06184448%
Employer's proportionate share at MD	0.05319011%
Employer's proportionate share of system NPL/(A) at prior MD	$ 11,583,895
Employer's proportionate share of system NPL/(A) at MD	**$ 11,822,695**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 18,649,821
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 6,104,643
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 2,097,488
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (559,125)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 44,418
Employer's Total Pension Expense/(Income)	**$ 1,582,781**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 700,385	$ 28,217
Changes of assumptions	$ 1,188,658	$ 1,523
Net difference between projected and actual earnings on investments	$ 751,072	$ 0
Changes in proportionate share	$ 104,282	$ 1,441,791
Differences between employer contributions and employer's proportionate share of system contributions	$ 690,666	$ 414,022
Total (prior to post-MD contributions)	$ 3,435,063	$ 1,885,553
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,549,510

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	$ (294,807)
2nd Fiscal Year	1,091,786
3rd Fiscal Year	499,347
4th Fiscal Year	217,783
5th Fiscal Year	35,400
Thereafter	0
Total	$ 1,549,510

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.05096015%
Employer's proportionate share at MD	0.08367541%
Employer's proportionate share of system NPL/(A) at prior MD	$ 9,545,186
Employer's proportionate share of system NPL/(A) at MD	**$ 18,598,736**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 29,338,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 9,603,449
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,299,639
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 989,302
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,692,888)
Employer's Total Pension Expense/(Income)	**$ 2,596,053**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,101,803	$ 44,389
Changes of assumptions	$ 1,869,923	$ 2,396
Net difference between projected and actual earnings on investments	$ 1,181,540	$ 0
Changes in proportionate share	$ 6,385,972	$ 3,053,244
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,247,204
Total (prior to post-MD contributions)	$ 10,539,238	$ 7,347,233
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,192,005

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	$ (522,050)
2nd Fiscal Year	1,817,326
3rd Fiscal Year	855,958
4th Fiscal Year	750,830
5th Fiscal Year	289,941
Thereafter	0
Total	$ 3,192,005

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.41837800%
Employer's proportionate share at MD	0.48873163%
Employer's proportionate share of system NPL/(A) at prior MD	$ 78,365,070
Employer's proportionate share of system NPL/(A) at MD	**$ 108,631,566**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 171,361,882
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 56,091,860
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 19,272,542
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (637,713)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,908,724)
Employer's Total Pension Expense/(Income)	**$ 15,726,105**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,435,415	$ 259,268
Changes of assumptions	$ 10,921,853	$ 13,992
Net difference between projected and actual earnings on investments	$ 6,901,142	$ 0
Changes in proportionate share	$ 11,500,092	$ 8,829,450
Differences between employer contributions and employer's proportionate share of system contributions	$ 223,894	$ 6,999,853
Total (prior to post-MD contributions)	$ 35,982,396	$ 16,102,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 19,879,833

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,838,769)
2nd Fiscal Year	11,065,236
3rd Fiscal Year	5,653,619
4th Fiscal Year	3,891,606
5th Fiscal Year	1,108,140
Thereafter	0
Total	$ 19,879,833

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.15741544%
Employer's proportionate share at MD	0.20736275%
Employer's proportionate share of system NPL/(A) at prior MD	$ 29,484,992
Employer's proportionate share of system NPL/(A) at MD	**$ 46,091,022**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 72,706,715
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 23,799,078
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,177,100
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,172,074
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (2,889,930)
Employer's Total Pension Expense/(Income)	**$ 6,459,244**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,730,467	$ 110,004
Changes of assumptions	$ 4,634,006	$ 5,937
Net difference between projected and actual earnings on investments	$ 2,928,069	$ 0
Changes in proportionate share	$ 8,354,075	$ 4,639,503
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 7,155,835
Total (prior to post-MD contributions)	$ 18,646,617	$ 11,911,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,735,338

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	$ (1,324,336)
2nd Fiscal Year	4,041,271
3rd Fiscal Year	1,861,294
4th Fiscal Year	1,613,683
5th Fiscal Year	543,426
Thereafter	0
Total	$ 6,735,338

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.08190934%
Employer's proportionate share at MD	0.10810738%
Employer's proportionate share of system NPL/(A) at prior MD	$ 15,342,181
Employer's proportionate share of system NPL/(A) at MD	**$ 24,029,290**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 37,905,229
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 12,407,513
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 4,263,084
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 721,474
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,045,814)
Employer's Total Pension Expense/(Income)	**$ 3,938,744**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,423,513	$ 57,350
Changes of assumptions	$ 2,415,913	$ 3,095
Net difference between projected and actual earnings on investments	$ 1,526,532	$ 0
Changes in proportionate share	$ 3,855,509	$ 1,635,837
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,425,142
Total (prior to post-MD contributions)	$ 9,221,467	$ 4,121,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,100,043

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	$ (143,738)
2nd Fiscal Year	2,498,803
3rd Fiscal Year	1,316,300
4th Fiscal Year	1,099,132
5th Fiscal Year	329,545
Thereafter	0
Total	$ 5,100,043

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.02166372%
Employer's proportionate share at MD	0.04621931%
Employer's proportionate share of system NPL/(A) at prior MD	$ 4,057,763
Employer's proportionate share of system NPL/(A) at MD	**$ 10,273,278**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 16,205,679
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 5,304,603
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,822,603
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (141,246)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 516,650
Employer's Total Pension Expense/(Income)	**$ 2,198,007**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 608,597	$ 24,519
Changes of assumptions	$ 1,032,879	$ 1,323
Net difference between projected and actual earnings on investments	$ 652,640	$ 0
Changes in proportionate share	$ 3,272,961	$ 3,447,701
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,897,798	$ 1,496,684
Total (prior to post-MD contributions)	$ 8,464,875	$ 4,970,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,494,648

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 400,234
2nd Fiscal Year	1,605,250
3rd Fiscal Year	745,252
4th Fiscal Year	525,641
5th Fiscal Year	218,271
Thereafter	0
Total	$ 3,494,648

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03366397%
Employer's proportionate share at MD	0.03305680%

Employer's proportionate share of system NPL/(A) at prior MD	$ 6,305,493
Employer's proportionate share of system NPL/(A) at MD	**$ 7,347,615**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,590,564
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,793,938

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,303,555
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 83,764
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (61,662)
Employer's Total Pension Expense/(Income)	**$ 1,325,657**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 435,278	$ 17,536
Changes of assumptions	$ 738,732	$ 946
Net difference between projected and actual earnings on investments	$ 466,779	$ 0
Changes in proportionate share	$ 427,194	$ 96,482
Differences between employer contributions and employer's proportionate share of system contributions	$ 90,073	$ 217,071
Total (prior to post-MD contributions)	$ 2,158,056	$ 332,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,826,021

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 146,907
2nd Fiscal Year	906,766
3rd Fiscal Year	479,854
4th Fiscal Year	248,395
5th Fiscal Year	44,098
Thereafter	0
Total	$ 1,826,021

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00835437%
Employer's proportionate share at MD		0.00958574%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,564,831
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,130,646**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,361,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,100,158
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	378,002
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(215,863)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	392,961
Employer's Total Pension Expense/(Income)	**$**	**555,100**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 126,221	$ 5,085
Changes of assumptions	$ 214,216	$ 274
Net difference between projected and actual earnings on investments	$ 135,356	$ 0
Changes in proportionate share	$ 185,641	$ 446,420
Differences between employer contributions and employer's proportionate share of system contributions	$ 664,705	$ 5,145
Total (prior to post-MD contributions)	$ 1,326,139	$ 456,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 869,215

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 254,535
2nd Fiscal Year	357,387
3rd Fiscal Year	127,931
4th Fiscal Year	98,064
5th Fiscal Year	31,296
Thereafter	0
Total	$ 869,215

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.20104887%
Employer's proportionate share at MD	0.20539259%
Employer's proportionate share of system NPL/(A) at prior MD	$ 37,657,833
Employer's proportionate share of system NPL/(A) at MD	**$ 45,653,109**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 72,015,926
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 23,572,962
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,099,409
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (959,620)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (1,343,781)
Employer's Total Pension Expense/(Income)	**$ 5,796,008**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,704,524	$ 108,959
Changes of assumptions	$ 4,589,978	$ 5,880
Net difference between projected and actual earnings on investments	$ 2,900,249	$ 0
Changes in proportionate share	$ 832,191	$ 3,107,859
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,693	$ 3,096,788
Total (prior to post-MD contributions)	$ 11,028,635	$ 6,319,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,709,149

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	$ (1,715,640)
2nd Fiscal Year	3,592,740
3rd Fiscal Year	1,528,762
4th Fiscal Year	1,025,277
5th Fiscal Year	278,011
Thereafter	0
Total	$ 4,709,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.25127314%
Employer's proportionate share at MD	0.21915523%
Employer's proportionate share of system NPL/(A) at prior MD	$ 47,065,183
Employer's proportionate share of system NPL/(A) at MD	**$ 48,712,165**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 76,841,462
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 25,152,504
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,642,122
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,315,226)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 83,235
Employer's Total Pension Expense/(Income)	**$ 7,410,131**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,885,745	$ 116,260
Changes of assumptions	$ 4,897,537	$ 6,274
Net difference between projected and actual earnings on investments	$ 3,094,585	$ 0
Changes in proportionate share	$ 1,854,432	$ 6,327,106
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,973,007	$ 1,362,855
Total (prior to post-MD contributions)	$ 14,705,306	$ 7,812,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,892,811

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (712,550)
2nd Fiscal Year	4,391,468
3rd Fiscal Year	2,109,133
4th Fiscal Year	1,005,025
5th Fiscal Year	99,734
Thereafter	0
Total	$ 6,892,811

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01597976%
Employer's proportionate share at MD		0.01606729%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,993,119
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,571,316**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,633,605
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,844,047
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	633,594
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(209,873)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(113,105)
Employer's Total Pension Expense/(Income)	**$**	**310,616**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 211,567	$ 8,524
Changes of assumptions	$ 359,061	$ 460
Net difference between projected and actual earnings on investments	$ 226,878	$ 0
Changes in proportionate share	$ 22,890	$ 397,116
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,699	$ 271,184
Total (prior to post-MD contributions)	$ 828,095	$ 677,284
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 150,811

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (234,426)
2nd Fiscal Year	221,059
3rd Fiscal Year	82,935
4th Fiscal Year	62,089
5th Fiscal Year	19,155
Thereafter	0
Total	$ 150,811

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.94367219%
Employer's proportionate share at MD	1.10639732%
Employer's proportionate share of system NPL/(A) at prior MD	$ 176,756,276
Employer's proportionate share of system NPL/(A) at MD	**$ 245,921,618**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 387,931,363
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 126,981,516
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 43,629,443
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (2,253,781)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (4,952,899)
Employer's Total Pension Expense/(Income)	**$ 36,422,763**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,568,581	$ 586,934
Changes of assumptions	$ 24,725,039	$ 31,676
Net difference between projected and actual earnings on investments	$ 15,622,899	$ 0
Changes in proportionate share	$ 20,992,575	$ 16,660,643
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,531,675	$ 12,433,491
Total (prior to post-MD contributions)	$ 77,440,769	$ 29,712,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 47,728,025

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	$ (3,583,191)
2nd Fiscal Year	24,860,481
3rd Fiscal Year	13,451,698
4th Fiscal Year	10,199,522
5th Fiscal Year	2,799,514
Thereafter	0
Total	$ 47,728,025

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.01650714%
Employer's proportionate share at MD	0.04343178%
Employer's proportionate share of system NPL/(A) at prior MD	$ 3,091,901
Employer's proportionate share of system NPL/(A) at MD	**$ 9,653,687**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 15,228,299
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,984,677
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,712,680
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (1,129,508)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 1,718,840
Employer's Total Pension Expense/(Income)	**$ 2,302,012**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 571,892	$ 23,040
Changes of assumptions	$ 970,585	$ 1,243
Net difference between projected and actual earnings on investments	$ 613,279	$ 0
Changes in proportionate share	$ 3,517,686	$ 5,581,926
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,911,586	$ 1,357,750
Total (prior to post-MD contributions)	$ 11,585,028	$ 6,963,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 4,621,069

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	$ 814,702
2nd Fiscal Year	2,053,928
3rd Fiscal Year	964,579
4th Fiscal Year	548,049
5th Fiscal Year	239,810
Thereafter	0
Total	$ 4,621,069

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04990326%
Employer's proportionate share at MD		0.04127760%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,347,223
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,174,872**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,472,988
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,737,441
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,627,732
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(637,781)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,043
Employer's Total Pension Expense/(Income)	**$**	**992,994**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 543,526	$ 21,897
Changes of assumptions	$ 922,445	$ 1,182
Net difference between projected and actual earnings on investments	$ 582,861	$ 0
Changes in proportionate share	$ 484,892	$ 1,567,614
Differences between employer contributions and employer's proportionate share of system contributions	$ 445,687	$ 287,588
Total (prior to post-MD contributions)	$ 2,979,411	$ 1,878,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,101,130

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (343,309)
2nd Fiscal Year	868,688
3rd Fiscal Year	446,425
4th Fiscal Year	130,224
5th Fiscal Year	(899)
Thereafter	0
Total	$ 1,101,130

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02066415%
Employer's proportionate share at MD		0.02168822%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,870,537
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,820,693**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,604,448
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,489,163
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	855,249
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,204)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	54,672
Employer's Total Pension Expense/(Income)	**$**	**900,717**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 285,581	$ 11,505
Changes of assumptions	$ 484,674	$ 621
Net difference between projected and actual earnings on investments	$ 306,249	$ 0
Changes in proportionate share	$ 321,386	$ 93,888
Differences between employer contributions and employer's proportionate share of system contributions	$ 287,532	$ 154,318
Total (prior to post-MD contributions)	$ 1,685,422	$ 260,332
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,425,090

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 134,151
2nd Fiscal Year	644,620
3rd Fiscal Year	384,149
4th Fiscal Year	221,361
5th Fiscal Year	40,810
Thereafter	0
Total	$ 1,425,090

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.24051032%
Employer's proportionate share at MD	0.22699176%
Employer's proportionate share of system NPL/(A) at prior MD	$ 45,049,233
Employer's proportionate share of system NPL/(A) at MD	**$ 50,454,009**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 79,589,151
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 26,051,905
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 8,951,146
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (979,213)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 736,094
Employer's Total Pension Expense/(Income)	**$ 8,708,027**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,988,933	$ 120,417
Changes of assumptions	$ 5,072,662	$ 6,499
Net difference between projected and actual earnings on investments	$ 3,205,240	$ 0
Changes in proportionate share	$ 493,450	$ 2,340,462
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,106,499	$ 1,242,654
Total (prior to post-MD contributions)	$ 14,866,784	$ 3,710,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,156,752

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 410,997
2nd Fiscal Year	5,842,257
3rd Fiscal Year	3,042,973
4th Fiscal Year	1,567,032
5th Fiscal Year	293,495
Thereafter	0
Total	$ 11,156,752

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03607588%
Employer's proportionate share at MD	0.03716843%
Employer's proportionate share of system NPL/(A) at prior MD	$ 6,757,260
Employer's proportionate share of system NPL/(A) at MD	**$ 8,261,517**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 13,032,208
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 4,265,831
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,465,692
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (16,282)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 40,015
Employer's Total Pension Expense/(Income)	**$ 1,489,425**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 489,418	$ 19,718
Changes of assumptions	$ 830,616	$ 1,064
Net difference between projected and actual earnings on investments	$ 524,837	$ 0
Changes in proportionate share	$ 442,407	$ 99,619
Differences between employer contributions and employer's proportionate share of system contributions	$ 327,188	$ 184,647
Total (prior to post-MD contributions)	$ 2,614,466	$ 305,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,309,418

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 183,344
2nd Fiscal Year	1,075,918
3rd Fiscal Year	610,679
4th Fiscal Year	362,749
5th Fiscal Year	76,729
Thereafter	0
Total	$ 2,309,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05437935%
Employer's proportionate share at MD		0.05036124%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,185,625
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,193,915**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,657,946
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,779,973
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,985,935
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(209,368)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,640
Employer's Total Pension Expense/(Income)	**$**	**1,781,207**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 663,136	$ 26,716
Changes of assumptions	$ 1,125,440	$ 1,442
Net difference between projected and actual earnings on investments	$ 711,127	$ 0
Changes in proportionate share	$ 260,719	$ 586,417
Differences between employer contributions and employer's proportionate share of system contributions	$ 421,341	$ 378,619
Total (prior to post-MD contributions)	$ 3,181,763	$ 993,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,188,569

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	$ 25,246
2nd Fiscal Year	1,241,170
3rd Fiscal Year	598,211
4th Fiscal Year	278,348
5th Fiscal Year	45,593
Thereafter	0
Total	$ 2,188,569

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00168340%
Employer's proportionate share at MD		0.00164263%
Employer's proportionate share of system NPL/(A) at prior MD	$	315,312
Employer's proportionate share of system NPL/(A) at MD	**$**	**365,111**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	575,948
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	188,525
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	64,775
▪ 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)	$	12,050
Employer's Total Pension Expense/(Income)	**$**	**68,492**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 21,629	$ 871
Changes of assumptions	$ 36,708	$ 47
Net difference between projected and actual earnings on investments	$ 23,195	$ 0
Changes in proportionate share	$ 66,293	$ 28,321
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,613	$ 9,516
Total (prior to post-MD contributions)	$ 179,438	$ 38,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 140,683

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	$ 29,142
2nd Fiscal Year	66,194
3rd Fiscal Year	29,900
4th Fiscal Year	12,514
5th Fiscal Year	2,934
Thereafter	0
Total	$ 140,683

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01032125%
Employer's proportionate share at MD		0.01126673%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,933,241
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,504,283**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,950,405
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,293,086
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	444,290
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(146)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,171
Employer's Total Pension Expense/(Income)	**$**	**458,315**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 148,356	$ 5,977
Changes of assumptions	$ 251,781	$ 323
Net difference between projected and actual earnings on investments	$ 159,092	$ 0
Changes in proportionate share	$ 192,846	$ 87,405
Differences between employer contributions and employer's proportionate share of system contributions	$ 128,814	$ 79,465
Total (prior to post-MD contributions)	$ 880,889	$ 173,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 707,719

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	$ 50,689
2nd Fiscal Year	329,742
3rd Fiscal Year	185,458
4th Fiscal Year	114,039
5th Fiscal Year	27,792
Thereafter	0
Total	$ 707,719

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00291609%
Employer's proportionate share at MD		0.00220207%
Employer's proportionate share of system NPL/(A) at prior MD	$	546,204
Employer's proportionate share of system NPL/(A) at MD	**$**	**489,459**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	772,102
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	252,732
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	86,836
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(36,078)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,627)
Employer's Total Pension Expense/(Income)	**$**	**45,131**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,996	$ 1,168
Changes of assumptions	$ 49,210	$ 63
Net difference between projected and actual earnings on investments	$ 31,094	$ 0
Changes in proportionate share	$ 41,022	$ 124,397
Differences between employer contributions and employer's proportionate share of system contributions	$ 37,013	$ 32,200
Total (prior to post-MD contributions)	$ 187,335	$ 157,828
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 29,507

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	$ (26,370)
2nd Fiscal Year	34,648
3rd Fiscal Year	17,621
4th Fiscal Year	4,643
5th Fiscal Year	(1,035)
Thereafter	0
Total	$ 29,507

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00391537%
Employer's proportionate share at MD		0.00333282%
Employer's proportionate share of system NPL/(A) at prior MD	$	733,376
Employer's proportionate share of system NPL/(A) at MD	**$**	**740,794**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,168,572
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	382,509
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	131,426
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(22,321)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,359)
Employer's Total Pension Expense/(Income)	**$**	**102,746**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,885	$ 1,768
Changes of assumptions	$ 74,480	$ 95
Net difference between projected and actual earnings on investments	$ 47,061	$ 0
Changes in proportionate share	$ 5,792	$ 149,847
Differences between employer contributions and employer's proportionate share of system contributions	$ 26,693	$ 34,701
Total (prior to post-MD contributions)	$ 197,911	$ 186,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 11,500

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (40,166)
2nd Fiscal Year	34,483
3rd Fiscal Year	8,309
4th Fiscal Year	7,743
5th Fiscal Year	1,131
Thereafter	0
Total	$ 11,500

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(62,943)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,379)
Employer's Total Pension Expense/(Income)	**$**	**(68,322)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 25,228	$ 247,471
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,601	$ 39,009
Total (prior to post-MD contributions)	$ 36,829	$ 286,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (249,651)

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	$ (67,115)
2nd Fiscal Year	(76,344)
3rd Fiscal Year	(77,079)
4th Fiscal Year	(29,113)
5th Fiscal Year	0
Thereafter	0
Total	$ (249,651)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00534914%
Employer's proportionate share at MD		0.00591434%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,001,931
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,314,595**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,073,720
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	678,790
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	233,225
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(50,027)
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)	**$**	**183,383**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 77,878	$ 3,138
Changes of assumptions	$ 132,170	$ 169
Net difference between projected and actual earnings on investments	$ 83,514	$ 0
Changes in proportionate share	$ 78,490	$ 229,513
Differences between employer contributions and employer's proportionate share of system contributions	$ 80,235	$ 56,703
Total (prior to post-MD contributions)	$ 452,287	$ 289,523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 162,764

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (45,076)
2nd Fiscal Year	96,187
3rd Fiscal Year	44,208
4th Fiscal Year	51,010
5th Fiscal Year	16,435
Thereafter	0
Total	$ 162,764

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4359: Willamette Leadership Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	1,297
Employer's Total Pension Expense/(Income)	**$**	**1,297**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	5,578	$	0
Total (prior to post-MD contributions)	$	5,578	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	5,578

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	$ 1,297
2nd Fiscal Year	1,297
3rd Fiscal Year	1,297
4th Fiscal Year	1,297
5th Fiscal Year	390
Thereafter	0
Total	$ 5,578

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01325961%
Employer's proportionate share at MD		0.01296482%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,483,616
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,881,722**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,545,799
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,487,976
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	511,252
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	63,894
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	33,896
Employer's Total Pension Expense/(Income)	**$**	**609,042**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 170,715	$ 6,878
Changes of assumptions	$ 289,729	$ 371
Net difference between projected and actual earnings on investments	$ 183,070	$ 0
Changes in proportionate share	$ 265,248	$ 91,415
Differences between employer contributions and employer's proportionate share of system contributions	$ 175,426	$ 37,202
Total (prior to post-MD contributions)	$ 1,084,188	$ 135,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 948,322

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 97,740
2nd Fiscal Year	419,177
3rd Fiscal Year	269,340
4th Fiscal Year	138,518
5th Fiscal Year	23,548
Thereafter	0
Total	$ 948,322

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00035126%
Employer's proportionate share at MD		0.00036785%
Employer's proportionate share of system NPL/(A) at prior MD	$	65,793
Employer's proportionate share of system NPL/(A) at MD	**$**	**81,763**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	128,978
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	42,218
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,506
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,713)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,562)
Employer's Total Pension Expense/(Income)	**$**	**2,231**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,844	$ 195
Changes of assumptions	$ 8,220	$ 11
Net difference between projected and actual earnings on investments	$ 5,194	$ 0
Changes in proportionate share	$ 3,850	$ 46,487
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,588	$ 8,700
Total (prior to post-MD contributions)	$ 23,696	$ 55,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,697)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,881)
2nd Fiscal Year	(6,298)
3rd Fiscal Year	(9,736)
4th Fiscal Year	(2,445)
5th Fiscal Year	664
Thereafter	0
Total	$ (31,697)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02432571%
Employer's proportionate share at MD		0.02088280%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,556,372
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,641,671**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,322,047
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,396,725
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	823,488
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(42,315)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	37,465
Employer's Total Pension Expense/(Income)	**$**	**818,638**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 274,976	$ 11,078
Changes of assumptions	$ 466,675	$ 598
Net difference between projected and actual earnings on investments	$ 294,876	$ 0
Changes in proportionate share	$ 482,986	$ 772,102
Differences between employer contributions and employer's proportionate share of system contributions	$ 333,024	$ 224,440
Total (prior to post-MD contributions)	$ 1,852,537	$ 1,008,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 844,319

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	$ 50,908
2nd Fiscal Year	536,601
3rd Fiscal Year	193,901
4th Fiscal Year	50,856
5th Fiscal Year	12,053
Thereafter	0
Total	$ 844,319

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01006825%
Employer's proportionate share at MD		0.00819778%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,885,852
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,822,140**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,874,353
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	940,861
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	323,270
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(91,379)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,189
Employer's Total Pension Expense/(Income)	**$**	**239,080**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 107,945	$ 4,349
Changes of assumptions	$ 183,199	$ 235
Net difference between projected and actual earnings on investments	$ 115,757	$ 0
Changes in proportionate share	$ 171,675	$ 270,361
Differences between employer contributions and employer's proportionate share of system contributions	$ 83,112	$ 73,985
Total (prior to post-MD contributions)	$ 661,688	$ 348,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 312,758

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	$ (698)
2nd Fiscal Year	212,555
3rd Fiscal Year	87,581
4th Fiscal Year	14,935
5th Fiscal Year	(1,615)
Thereafter	0
Total	$ 312,758

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01279809%
Employer's proportionate share at MD		0.01300166%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,397,170
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,889,911**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,558,716
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,492,204
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	512,705
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,478
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	19,528
Employer's Total Pension Expense/(Income)	**$**	**541,711**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 171,200	$ 6,897
Changes of assumptions	$ 290,553	$ 372
Net difference between projected and actual earnings on investments	$ 183,590	$ 0
Changes in proportionate share	$ 106,155	$ 77,042
Differences between employer contributions and employer's proportionate share of system contributions	$ 156,834	$ 73,140
Total (prior to post-MD contributions)	$ 908,332	$ 157,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 750,881

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 44,206
2nd Fiscal Year	346,450
3rd Fiscal Year	199,332
4th Fiscal Year	131,124
5th Fiscal Year	29,768
Thereafter	0
Total	$ 750,881

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04440411%
Employer's proportionate share at MD		0.04007123%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,317,194
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,906,730**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,050,004
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,598,986
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,580,161
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(161,201)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(49,336)
Employer's Total Pension Expense/(Income)	**$**	**1,369,624**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 527,641	$ 21,257
Changes of assumptions	$ 895,485	$ 1,147
Net difference between projected and actual earnings on investments	$ 565,826	$ 0
Changes in proportionate share	$ 460,553	$ 855,777
Differences between employer contributions and employer's proportionate share of system contributions	$ 334,482	$ 284,926
Total (prior to post-MD contributions)	$ 2,783,987	$ 1,163,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,620,880

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	$ (130,220)
2nd Fiscal Year	921,982
3rd Fiscal Year	528,300
4th Fiscal Year	261,722
5th Fiscal Year	39,096
Thereafter	0
Total	$ 1,620,880

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(361,925)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(37,093)
Employer's Total Pension Expense/(Income)	**$**	**(399,018)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 15,762	$ 558,761
Differences between employer contributions and employer's proportionate share of system contributions	$ 155	$ 12,505
Total (prior to post-MD contributions)	$ 15,917	$ 571,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (555,349)

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	$ (394,995)
2nd Fiscal Year	(159,943)
3rd Fiscal Year	(458)
4th Fiscal Year	36
5th Fiscal Year	11
Thereafter	0
Total	$ (555,349)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00537394%
Employer's proportionate share at MD		0.00575395%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,006,576
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,278,944**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,017,483
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	660,382
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	226,900
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	25,659
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,070
Employer's Total Pension Expense/(Income)	**$**	**265,629**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 75,766	$ 3,052
Changes of assumptions	$ 128,585	$ 165
Net difference between projected and actual earnings on investments	$ 81,249	$ 0
Changes in proportionate share	$ 135,253	$ 64,504
Differences between employer contributions and employer's proportionate share of system contributions	$ 78,874	$ 45,419
Total (prior to post-MD contributions)	$ 499,727	$ 113,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 386,587

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 61,079
2nd Fiscal Year	174,623
3rd Fiscal Year	83,634
4th Fiscal Year	53,719
5th Fiscal Year	13,530
Thereafter	0
Total	$ 386,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00629333%
Employer's proportionate share at MD		0.00845127%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,178,784
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,878,484**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,963,233
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	969,955
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	333,266
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(28,715)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	46,483
Employer's Total Pension Expense/(Income)	**$**	**351,034**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,283	$ 4,483
Changes of assumptions	$ 188,863	$ 242
Net difference between projected and actual earnings on investments	$ 119,336	$ 0
Changes in proportionate share	$ 377,683	$ 290,644
Differences between employer contributions and employer's proportionate share of system contributions	$ 196,175	$ 64,387
Total (prior to post-MD contributions)	$ 993,340	$ 359,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 633,584

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 76,889
2nd Fiscal Year	256,968
3rd Fiscal Year	133,887
4th Fiscal Year	126,328
5th Fiscal Year	39,512
Thereafter	0
Total	$ 633,584

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00263251%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	493,087
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(112,072)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,410)
Employer's Total Pension Expense/(Income)	**$**	**(125,482)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 60,815	$ 454,718
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,175	$ 57,438
Total (prior to post-MD contributions)	$ 68,990	$ 512,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (443,166)

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	$ (113,346)
2nd Fiscal Year	(104,609)
3rd Fiscal Year	(108,343)
4th Fiscal Year	(93,173)
5th Fiscal Year	(23,695)
Thereafter	0
Total	$ (443,166)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01335890%
Employer's proportionate share at MD		0.01025093%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,502,214
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,278,499**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,594,240
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,176,502
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	404,233
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(216,940)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,295)
Employer's Total Pension Expense/(Income)	**$**	**180,998**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 134,980	$ 5,438
Changes of assumptions	$ 229,081	$ 293
Net difference between projected and actual earnings on investments	$ 144,748	$ 0
Changes in proportionate share	$ 5,587	$ 740,718
Differences between employer contributions and employer's proportionate share of system contributions	$ 126,898	$ 127,957
Total (prior to post-MD contributions)	$ 641,294	$ 874,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (233,112)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (204,796)
2nd Fiscal Year	50,793
3rd Fiscal Year	(36,890)
4th Fiscal Year	(33,090)
5th Fiscal Year	(9,129)
Thereafter	0
Total	$ (233,112)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01596718%
Employer's proportionate share at MD		0.01443881%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,990,762
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,209,349**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,062,618
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,657,146
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	569,377
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	161,050
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,429
Employer's Total Pension Expense/(Income)	**$**	**743,856**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 190,124	$ 7,660
Changes of assumptions	$ 322,669	$ 413
Net difference between projected and actual earnings on investments	$ 203,883	$ 0
Changes in proportionate share	$ 566,166	$ 326,606
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,823	$ 47,252
Total (prior to post-MD contributions)	$ 1,330,665	$ 381,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 948,734

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 179,328
2nd Fiscal Year	435,364
3rd Fiscal Year	227,789
4th Fiscal Year	98,905
5th Fiscal Year	7,349
Thereafter	0
Total	$ 948,734

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01816064%
Employer's proportionate share at MD		0.01772607%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,401,612
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,940,017**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,215,216
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,034,426
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	699,006
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	77,500
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,606
Employer's Total Pension Expense/(Income)	**$**	**790,112**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 233,410	$ 9,404
Changes of assumptions	$ 396,131	$ 507
Net difference between projected and actual earnings on investments	$ 250,301	$ 0
Changes in proportionate share	$ 280,985	$ 122,504
Differences between employer contributions and employer's proportionate share of system contributions	$ 208,855	$ 141,672
Total (prior to post-MD contributions)	$ 1,369,682	$ 274,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,095,595

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 96,921
2nd Fiscal Year	529,618
3rd Fiscal Year	298,351
4th Fiscal Year	143,452
5th Fiscal Year	27,252
Thereafter	0
Total	$ 1,095,595

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00706593%
Employer's proportionate share at MD		0.00805481%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,323,497
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,790,362**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,824,224
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	924,453
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	317,632
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(99,076)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,581)
Employer's Total Pension Expense/(Income)	**$**	**209,975**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 106,062	$ 4,273
Changes of assumptions	$ 180,004	$ 231
Net difference between projected and actual earnings on investments	$ 113,738	$ 0
Changes in proportionate share	$ 127,572	$ 275,689
Differences between employer contributions and employer's proportionate share of system contributions	$ 54,680	$ 73,099
Total (prior to post-MD contributions)	$ 582,056	$ 353,292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 228,764

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (68,830)
2nd Fiscal Year	136,146
3rd Fiscal Year	70,774
4th Fiscal Year	71,293
5th Fiscal Year	19,381
Thereafter	0
Total	$ 228,764

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01309043%
Employer's proportionate share at MD		0.01240184%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,451,927
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,756,587**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,348,404
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,423,362
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	489,052
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,965
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	26,616
Employer's Total Pension Expense/(Income)	**$**	**523,633**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 163,302	$ 6,579
Changes of assumptions	$ 277,148	$ 355
Net difference between projected and actual earnings on investments	$ 175,120	$ 0
Changes in proportionate share	$ 238,557	$ 139,971
Differences between employer contributions and employer's proportionate share of system contributions	$ 162,578	$ 66,122
Total (prior to post-MD contributions)	$ 1,016,705	$ 213,027
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 803,678

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	$ 82,366
2nd Fiscal Year	399,972
3rd Fiscal Year	214,321
4th Fiscal Year	89,699
5th Fiscal Year	17,320
Thereafter	0
Total	$ 803,678

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00576112%
Employer's proportionate share at MD		0.00563477%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,079,097
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,252,454**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,975,695
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	646,704
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	222,200
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(31,260)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	18,661
Employer's Total Pension Expense/(Income)	**$**	**209,601**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 74,196	$ 2,989
Changes of assumptions	$ 125,922	$ 161
Net difference between projected and actual earnings on investments	$ 79,566	$ 0
Changes in proportionate share	$ 63,483	$ 56,955
Differences between employer contributions and employer's proportionate share of system contributions	$ 41,136	$ 39,584
Total (prior to post-MD contributions)	$ 384,303	$ 99,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 284,614

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,672
2nd Fiscal Year	149,901
3rd Fiscal Year	83,301
4th Fiscal Year	40,689
5th Fiscal Year	8,051
Thereafter	0
Total	$ 284,614

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10757696%
Employer's proportionate share at MD	0.13534667%
Employer's proportionate share of system NPL/(A) at prior MD	$ 20,149,903
Employer's proportionate share of system NPL/(A) at MD	**$ 30,083,833**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 47,456,024
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 15,533,774
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 5,337,233
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 257,324
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 247,430
Employer's Total Pension Expense/(Income)	**$ 5,841,987**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,782,189	$ 71,800
Changes of assumptions	$ 3,024,638	$ 3,875
Net difference between projected and actual earnings on investments	$ 1,911,165	$ 0
Changes in proportionate share	$ 4,945,694	$ 3,214,328
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,817,164	$ 770,785
Total (prior to post-MD contributions)	$ 14,480,850	$ 4,060,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,420,062

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 739,925
2nd Fiscal Year	4,316,972
3rd Fiscal Year	2,655,923
4th Fiscal Year	2,075,604
5th Fiscal Year	631,639
Thereafter	0
Total	$ 10,420,062

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(24,809)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(167)
Employer's Total Pension Expense/(Income)	**$**	**(24,976)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	2,062
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	2,062
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,062)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,062)
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (2,062)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00945616%
Employer's proportionate share at MD		0.01326838%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,771,204
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,949,195**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,652,235
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,522,816
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	523,223
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	133,139
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,854
Employer's Total Pension Expense/(Income)	**$**	**662,216**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 174,713	$ 7,039
Changes of assumptions	$ 296,513	$ 380
Net difference between projected and actual earnings on investments	$ 187,356	$ 0
Changes in proportionate share	$ 655,089	$ 176,049
Differences between employer contributions and employer's proportionate share of system contributions	$ 131,196	$ 89,503
Total (prior to post-MD contributions)	$ 1,444,867	$ 272,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,171,896

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 157,576
2nd Fiscal Year	474,463
3rd Fiscal Year	285,189
4th Fiscal Year	199,394
5th Fiscal Year	55,275
Thereafter	0
Total	$ 1,171,896

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00478030%
Employer's proportionate share at MD		0.00588399%
Employer's proportionate share of system NPL/(A) at prior MD	$	895,383
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,307,849**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,063,078
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	675,307
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	232,028
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	27,027
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,529
Employer's Total Pension Expense/(Income)	**$**	**273,584**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 77,478	$ 3,121
Changes of assumptions	$ 131,492	$ 168
Net difference between projected and actual earnings on investments	$ 83,085	$ 0
Changes in proportionate share	$ 149,244	$ 83,173
Differences between employer contributions and employer's proportionate share of system contributions	$ 81,122	$ 33,993
Total (prior to post-MD contributions)	$ 522,421	$ 120,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 401,966

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	$ 34,316
2nd Fiscal Year	167,051
3rd Fiscal Year	101,836
4th Fiscal Year	78,299
5th Fiscal Year	20,462
Thereafter	0
Total	$ 401,966

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00412422%
Employer's proportionate share at MD		0.00423933%
Employer's proportionate share of system NPL/(A) at prior MD	$	772,495
Employer's proportionate share of system NPL/(A) at MD	**$**	**942,286**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,486,418
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	486,549
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	167,173
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	220
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,257
Employer's Total Pension Expense/(Income)	**$**	**175,650**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 55,822	$ 2,249
Changes of assumptions	$ 94,738	$ 121
Net difference between projected and actual earnings on investments	$ 59,862	$ 0
Changes in proportionate share	$ 45,859	$ 123,075
Differences between employer contributions and employer's proportionate share of system contributions	$ 81,238	$ 59,828
Total (prior to post-MD contributions)	$ 337,519	$ 185,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 152,246

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,024)
2nd Fiscal Year	84,272
3rd Fiscal Year	32,938
4th Fiscal Year	30,043
5th Fiscal Year	10,015
Thereafter	0
Total	$ 152,246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.12449733%
Employer's proportionate share at MD	0.09281632%
Employer's proportionate share of system NPL/(A) at prior MD	$ 23,319,204
Employer's proportionate share of system NPL/(A) at MD	**$ 20,630,509**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 32,543,790
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,652,554
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,660,100
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (506,102)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ (58,615)
Employer's Total Pension Expense/(Income)	**$ 3,095,383**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,222,167	$ 49,238
Changes of assumptions	$ 2,074,198	$ 2,657
Net difference between projected and actual earnings on investments	$ 1,310,614	$ 0
Changes in proportionate share	$ 1,394,516	$ 4,649,922
Differences between employer contributions and employer's proportionate share of system contributions	$ 813,686	$ 1,142,568
Total (prior to post-MD contributions)	$ 6,815,181	$ 5,844,385
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 970,796

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	$ (454,836)
2nd Fiscal Year	1,611,129
3rd Fiscal Year	244,408
4th Fiscal Year	(306,688)
5th Fiscal Year	(123,218)
Thereafter	0
Total	$ 970,796

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00865689%
Employer's proportionate share at MD		0.00784433%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,621,495
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,743,578**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,750,424
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	900,296
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	309,332
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(24,545)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(34,888)
Employer's Total Pension Expense/(Income)	**$**	**249,899**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 103,291	$ 4,161
Changes of assumptions	$ 175,300	$ 225
Net difference between projected and actual earnings on investments	$ 110,766	$ 0
Changes in proportionate share	$ 21,674	$ 159,108
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,036	$ 103,618
Total (prior to post-MD contributions)	$ 429,067	$ 267,112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 161,955

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	$ (67,382)
2nd Fiscal Year	138,775
3rd Fiscal Year	65,896
4th Fiscal Year	23,236
5th Fiscal Year	1,431
Thereafter	0
Total	$ 161,955

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00921284%
Employer's proportionate share at MD		0.00743271%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,725,628
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,652,086**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,606,099
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	853,054
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	293,100
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(60,254)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,813
Employer's Total Pension Expense/(Income)	**$**	**239,659**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 97,871	$ 3,943
Changes of assumptions	$ 166,101	$ 213
Net difference between projected and actual earnings on investments	$ 104,954	$ 0
Changes in proportionate share	$ 50,859	$ 295,913
Differences between employer contributions and employer's proportionate share of system contributions	$ 128,378	$ 66,027
Total (prior to post-MD contributions)	$ 548,163	$ 366,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 182,067

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	$ (48,243)
2nd Fiscal Year	145,774
3rd Fiscal Year	64,492
4th Fiscal Year	18,831
5th Fiscal Year	1,212
Thereafter	0
Total	$ 182,067

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00461132%
Employer's proportionate share at MD		0.00615366%
Employer's proportionate share of system NPL/(A) at prior MD	$	863,732
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,367,789**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,157,632
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	706,257
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	242,662
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(35,673)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,002
Employer's Total Pension Expense/(Income)	**$**	**209,991**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 81,029	$ 3,264
Changes of assumptions	$ 137,518	$ 176
Net difference between projected and actual earnings on investments	$ 86,893	$ 0
Changes in proportionate share	$ 198,972	$ 82,908
Differences between employer contributions and employer's proportionate share of system contributions	$ 57,891	$ 36,349
Total (prior to post-MD contributions)	$ 562,303	$ 122,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 439,606

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 18,213
2nd Fiscal Year	187,867
3rd Fiscal Year	119,044
4th Fiscal Year	90,340
5th Fiscal Year	24,141
Thereafter	0
Total	$ 439,606

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00804111%
Employer's proportionate share at MD		0.00833782%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,506,155
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,853,267**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,923,454
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	956,934
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	328,792
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(34,790)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	17,111
Employer's Total Pension Expense/(Income)	**$**	**311,113**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 109,789	$ 4,423
Changes of assumptions	$ 186,328	$ 239
Net difference between projected and actual earnings on investments	$ 117,734	$ 0
Changes in proportionate share	$ 143,550	$ 185,888
Differences between employer contributions and employer's proportionate share of system contributions	$ 94,972	$ 42,603
Total (prior to post-MD contributions)	$ 652,373	$ 233,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 419,220

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	$ 18,851
2nd Fiscal Year	195,186
3rd Fiscal Year	106,822
4th Fiscal Year	81,548
5th Fiscal Year	16,813
Thereafter	0
Total	$ 419,220

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00626553%
Employer's proportionate share at MD		0.00368691%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,173,577
Employer's proportionate share of system NPL/(A) at MD	**$**	**819,498**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,292,725
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	423,148
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	145,389
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(94,580)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,398)
Employer's Total Pension Expense/(Income)	**$**	**39,411**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,548	$ 1,956
Changes of assumptions	$ 82,393	$ 106
Net difference between projected and actual earnings on investments	$ 52,061	$ 0
Changes in proportionate share	$ 82,064	$ 378,263
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,721	$ 55,804
Total (prior to post-MD contributions)	$ 288,787	$ 436,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (147,342)

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	$ (74,437)
2nd Fiscal Year	16,585
3rd Fiscal Year	(27,845)
4th Fiscal Year	(44,819)
5th Fiscal Year	(16,826)
Thereafter	0
Total	$ (147,342)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00148329%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	277,830
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(81,877)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,843)
Employer's Total Pension Expense/(Income)	**$**	**(92,720)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 5,686	$ 256,552
Differences between employer contributions and employer's proportionate share of system contributions	$ 162	$ 30,953
Total (prior to post-MD contributions)	$ 5,848	$ 287,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (281,657)

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	$ (78,052)
2nd Fiscal Year	(76,092)
3rd Fiscal Year	(65,794)
4th Fiscal Year	(48,369)
5th Fiscal Year	(13,350)
Thereafter	0
Total	$ (281,657)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(10,361)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,090
Employer's Total Pension Expense/(Income)	**$**	**(6,271)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 20,120	$ 37,720
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,260	$ 2,779
Total (prior to post-MD contributions)	$ 21,380	$ 40,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,119)

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	$ (1,317)
2nd Fiscal Year	(10,260)
3rd Fiscal Year	(7,542)
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (19,119)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01365572%
Employer's proportionate share at MD		0.01682132%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,557,810
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,738,916**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,897,988
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,930,587
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	663,328
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	47,645
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	97,891
Employer's Total Pension Expense/(Income)	**$**	**808,864**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 221,496	$ 8,924
Changes of assumptions	$ 375,912	$ 482
Net difference between projected and actual earnings on investments	$ 237,526	$ 0
Changes in proportionate share	$ 730,804	$ 160,651
Differences between employer contributions and employer's proportionate share of system contributions	$ 212,608	$ 109,974
Total (prior to post-MD contributions)	$ 1,778,346	$ 280,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,498,315

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 272,718
2nd Fiscal Year	613,163
3rd Fiscal Year	325,891
4th Fiscal Year	226,175
5th Fiscal Year	60,369
Thereafter	0
Total	$ 1,498,315

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01789783%
Employer's proportionate share at MD		0.01770283%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,352,386
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,934,851**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,207,068
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,031,759
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	698,090
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(78,958)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	62,311
Employer's Total Pension Expense/(Income)	**$**	**681,443**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 233,104	$ 9,391
Changes of assumptions	$ 395,611	$ 507
Net difference between projected and actual earnings on investments	$ 249,973	$ 0
Changes in proportionate share	$ 39,497	$ 53,558
Differences between employer contributions and employer's proportionate share of system contributions	$ 143,716	$ 105,796
Total (prior to post-MD contributions)	$ 1,061,901	$ 169,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 892,649

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 44,179
2nd Fiscal Year	459,703
3rd Fiscal Year	234,130
4th Fiscal Year	128,261
5th Fiscal Year	26,377
Thereafter	0
Total	$ 892,649

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00823132%
Employer's proportionate share at MD		0.00894134%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,541,783
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,987,413**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,135,064
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,026,200
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	352,591
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(18,952)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,098
Employer's Total Pension Expense/(Income)	**$**	**336,737**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 117,736	$ 4,743
Changes of assumptions	$ 199,815	$ 256
Net difference between projected and actual earnings on investments	$ 126,256	$ 0
Changes in proportionate share	$ 160,142	$ 123,331
Differences between employer contributions and employer's proportionate share of system contributions	$ 50,692	$ 60,751
Total (prior to post-MD contributions)	$ 654,641	$ 189,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 465,560

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,070)
2nd Fiscal Year	234,592
3rd Fiscal Year	133,231
4th Fiscal Year	80,425
5th Fiscal Year	20,381
Thereafter	0
Total	$ 465,560

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00715745%
Employer's proportionate share at MD		0.01100980%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,340,639
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,447,175**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,860,319
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,263,598
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	434,158
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	90,657
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	19,390
Employer's Total Pension Expense/(Income)	**$**	**544,205**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 144,972	$ 5,841
Changes of assumptions	$ 246,040	$ 315
Net difference between projected and actual earnings on investments	$ 155,464	$ 0
Changes in proportionate share	$ 590,797	$ 277,743
Differences between employer contributions and employer's proportionate share of system contributions	$ 255,816	$ 150,726
Total (prior to post-MD contributions)	$ 1,393,089	$ 434,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 958,464

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	$ 101,115
2nd Fiscal Year	364,648
3rd Fiscal Year	243,590
4th Fiscal Year	195,093
5th Fiscal Year	54,019
Thereafter	0
Total	$ 958,464

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00471356%
Employer's proportionate share at MD		0.00625366%
Employer's proportionate share of system NPL/(A) at prior MD	$	882,882
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,390,016**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,192,694
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	717,734
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	246,606
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	45,253
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,595
Employer's Total Pension Expense/(Income)	**$**	**304,454**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,346	$ 3,318
Changes of assumptions	$ 139,753	$ 179
Net difference between projected and actual earnings on investments	$ 88,305	$ 0
Changes in proportionate share	$ 345,698	$ 154,053
Differences between employer contributions and employer's proportionate share of system contributions	$ 37,912	$ 8,464
Total (prior to post-MD contributions)	$ 694,014	$ 166,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 528,000

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	$ 67,336
2nd Fiscal Year	198,576
3rd Fiscal Year	136,831
4th Fiscal Year	102,972
5th Fiscal Year	22,285
Thereafter	0
Total	$ 528,000

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00597051%
Employer's proportionate share at MD		0.00753526%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,118,317
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,674,881**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,642,056
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	864,824
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	297,144
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	141,670
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,937
Employer's Total Pension Expense/(Income)	**$**	**449,751**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 99,221	$ 3,997
Changes of assumptions	$ 168,393	$ 216
Net difference between projected and actual earnings on investments	$ 106,402	$ 0
Changes in proportionate share	$ 265,493	$ 240,228
Differences between employer contributions and employer's proportionate share of system contributions	$ 163,614	$ 80,658
Total (prior to post-MD contributions)	$ 803,123	$ 325,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 478,024

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 51,020
2nd Fiscal Year	173,135
3rd Fiscal Year	111,743
4th Fiscal Year	110,590
5th Fiscal Year	31,537
Thereafter	0
Total	$ 478,024

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00809742%
Employer's proportionate share at MD		0.00776598%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,516,702
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,726,163**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,722,952
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	891,304
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	306,242
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(36,206)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,622
Employer's Total Pension Expense/(Income)	**$**	**281,658**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 102,259	$ 4,120
Changes of assumptions	$ 173,549	$ 222
Net difference between projected and actual earnings on investments	$ 109,660	$ 0
Changes in proportionate share	$ 56,464	$ 69,584
Differences between employer contributions and employer's proportionate share of system contributions	$ 88,366	$ 39,197
Total (prior to post-MD contributions)	$ 530,298	$ 113,123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 417,175

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,803
2nd Fiscal Year	211,718
3rd Fiscal Year	119,546
4th Fiscal Year	60,963
5th Fiscal Year	11,144
Thereafter	0
Total	$ 417,175

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03538349%
Employer's proportionate share at MD	0.03135443%
Employer's proportionate share of system NPL/(A) at prior MD	$ 6,627,570
Employer's proportionate share of system NPL/(A) at MD	**$ 6,969,225**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 10,993,670
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,598,556
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,236,424
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 283,474
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 113,962
Employer's Total Pension Expense/(Income)	**$ 1,633,860**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 412,862	$ 16,633
Changes of assumptions	$ 700,688	$ 898
Net difference between projected and actual earnings on investments	$ 442,741	$ 0
Changes in proportionate share	$ 877,027	$ 519,774
Differences between employer contributions and employer's proportionate share of system contributions	$ 375,880	$ 111,296
Total (prior to post-MD contributions)	$ 2,809,198	$ 648,601
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,160,597

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	$ 418,339
2nd Fiscal Year	1,046,333
3rd Fiscal Year	502,735
4th Fiscal Year	172,712
5th Fiscal Year	20,478
Thereafter	0
Total	$ 2,160,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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	$	801	$	0
Total (prior to post-MD contributions)	$	801	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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	$ 801
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 801

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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	$	486	$	0
Total (prior to post-MD contributions)	$	486	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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	$ 486
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ 486

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01319109%
Employer's proportionate share at MD		0.01551461%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,470,782
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,448,470**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,439,821
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,780,616
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	611,800
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(115,904)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(32,090)
Employer's Total Pension Expense/(Income)	**$**	**463,806**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 204,290	$ 8,230
Changes of assumptions	$ 346,710	$ 444
Net difference between projected and actual earnings on investments	$ 219,074	$ 0
Changes in proportionate share	$ 299,749	$ 489,027
Differences between employer contributions and employer's proportionate share of system contributions	$ 81,342	$ 141,139
Total (prior to post-MD contributions)	$ 1,151,165	$ 638,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 512,325

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (122,819)
2nd Fiscal Year	261,783
3rd Fiscal Year	168,087
4th Fiscal Year	165,377
5th Fiscal Year	39,897
Thereafter	0
Total	$ 512,325

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02397544%
Employer's proportionate share at MD		0.02239385%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,490,764
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,977,535**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,851,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,570,148
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	883,074
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	468,674
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	69,042
Employer's Total Pension Expense/(Income)	**$**	**1,420,790**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 294,873	$ 11,880
Changes of assumptions	$ 500,443	$ 641
Net difference between projected and actual earnings on investments	$ 316,213	$ 0
Changes in proportionate share	$ 1,114,160	$ 204,036
Differences between employer contributions and employer's proportionate share of system contributions	$ 288,879	$ 98,865
Total (prior to post-MD contributions)	$ 2,514,568	$ 315,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,199,146

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	$ 508,914
2nd Fiscal Year	921,143
3rd Fiscal Year	517,843
4th Fiscal Year	219,714
5th Fiscal Year	31,531
Thereafter	0
Total	$ 2,199,146

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07368836%
Employer's proportionate share at MD		0.05887915%
Employer's proportionate share of system NPL/(A) at prior MD	$	13,802,335
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,087,212**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,644,545
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,757,576
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,321,828
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	334,318
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(135,799)
Employer's Total Pension Expense/(Income)	**$**	**2,520,347**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 775,296	$ 31,235
Changes of assumptions	$ 1,315,792	$ 1,686
Net difference between projected and actual earnings on investments	$ 831,404	$ 0
Changes in proportionate share	$ 2,091,955	$ 1,910,483
Differences between employer contributions and employer's proportionate share of system contributions	$ 136,820	$ 742,581
Total (prior to post-MD contributions)	$ 5,151,267	$ 2,685,985
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,465,282

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 275,855
2nd Fiscal Year	1,610,836
3rd Fiscal Year	670,571
4th Fiscal Year	(16,990)
5th Fiscal Year	(74,988)
Thereafter	0
Total	$ 2,465,282

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03730326%
Employer's proportionate share at MD		0.03936210%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,987,157
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,749,110**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,801,365
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,517,599
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,552,197
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	145,300
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	66,732
Employer's Total Pension Expense/(Income)	**$**	**1,764,229**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 518,304	$ 20,881
Changes of assumptions	$ 879,638	$ 1,127
Net difference between projected and actual earnings on investments	$ 555,813	$ 0
Changes in proportionate share	$ 789,209	$ 257,702
Differences between employer contributions and employer's proportionate share of system contributions	$ 375,566	$ 175,523
Total (prior to post-MD contributions)	$ 3,118,530	$ 455,233
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,663,297

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	$ 228,156
2nd Fiscal Year	1,235,600
3rd Fiscal Year	739,240
4th Fiscal Year	381,581
5th Fiscal Year	78,721
Thereafter	0
Total	$ 2,663,297

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01085097%
Employer's proportionate share at MD		0.01064244%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,032,461
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,365,521**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,731,513
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,221,436
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	419,672
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	58,125
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	37,969
Employer's Total Pension Expense/(Income)	**$**	**515,766**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 140,135	$ 5,646
Changes of assumptions	$ 237,830	$ 305
Net difference between projected and actual earnings on investments	$ 150,277	$ 0
Changes in proportionate share	$ 368,379	$ 227,572
Differences between employer contributions and employer's proportionate share of system contributions	$ 77,197	$ 18,135
Total (prior to post-MD contributions)	$ 973,818	$ 251,658
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 722,160

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	$ 91,234
2nd Fiscal Year	309,720
3rd Fiscal Year	195,708
4th Fiscal Year	110,424
5th Fiscal Year	15,074
Thereafter	0
Total	$ 722,160

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01023811%
Employer's proportionate share at MD		0.01019027%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,917,668
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,265,016**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,572,971
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,169,540
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	401,841
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,862)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	36,043
Employer's Total Pension Expense/(Income)	**$**	**431,022**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 134,181	$ 5,406
Changes of assumptions	$ 227,725	$ 292
Net difference between projected and actual earnings on investments	$ 143,892	$ 0
Changes in proportionate share	$ 293,038	$ 180,886
Differences between employer contributions and employer's proportionate share of system contributions	$ 142,201	$ 43,917
Total (prior to post-MD contributions)	$ 941,037	$ 230,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 710,536

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	$ 115,577
2nd Fiscal Year	307,667
3rd Fiscal Year	162,507
4th Fiscal Year	104,991
5th Fiscal Year	19,795
Thereafter	0
Total	$ 710,536

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00011146%
Employer's proportionate share at MD		0.00018705%
Employer's proportionate share of system NPL/(A) at prior MD	$	20,877
Employer's proportionate share of system NPL/(A) at MD	**$**	**41,576**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	65,585
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	21,468
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,376
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	885
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,024
Employer's Total Pension Expense/(Income)	**$**	**10,285**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,463	$ 99
Changes of assumptions	$ 4,180	$ 5
Net difference between projected and actual earnings on investments	$ 2,641	$ 0
Changes in proportionate share	$ 10,232	$ 2,257
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,406	$ 935
Total (prior to post-MD contributions)	$ 27,922	$ 3,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,626

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,900
2nd Fiscal Year	8,622
3rd Fiscal Year	6,200
4th Fiscal Year	4,683
5th Fiscal Year	1,220
Thereafter	0
Total	$ 24,626

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00090712%
Employer's proportionate share at MD		0.00081939%
Employer's proportionate share of system NPL/(A) at prior MD	$	169,910
Employer's proportionate share of system NPL/(A) at MD	**$**	**182,128**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	287,299
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	94,042
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	32,312
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,079)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(637)
Employer's Total Pension Expense/(Income)	**$**	**23,596**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,789	$ 435
Changes of assumptions	$ 18,311	$ 23
Net difference between projected and actual earnings on investments	$ 11,570	$ 0
Changes in proportionate share	$ 0	$ 17,209
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,663	$ 6,940
Total (prior to post-MD contributions)	$ 47,333	$ 24,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,726

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,057)
2nd Fiscal Year	16,144
3rd Fiscal Year	7,387
4th Fiscal Year	3,622
5th Fiscal Year	631
Thereafter	0
Total	$ 22,726

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00303545%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	568,561
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(122,592)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,573
Employer's Total Pension Expense/(Income)	**$**	**(120,019)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 316,744	$ 551,354
Differences between employer contributions and employer's proportionate share of system contributions	$ 27,780	$ 83,201
Total (prior to post-MD contributions)	$ 344,524	$ 634,555
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (290,031)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (51,754)
2nd Fiscal Year	(23,729)
3rd Fiscal Year	(79,226)
4th Fiscal Year	(108,001)
5th Fiscal Year	(27,321)
Thereafter	0
Total	$ (290,031)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00933652%
Employer's proportionate share at MD		0.00786773%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,748,794
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,748,779**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,758,629
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	902,981
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	310,254
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(34,203)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,606
Employer's Total Pension Expense/(Income)	**$**	**281,657**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 103,599	$ 4,174
Changes of assumptions	$ 175,823	$ 225
Net difference between projected and actual earnings on investments	$ 111,096	$ 0
Changes in proportionate share	$ 61,532	$ 323,442
Differences between employer contributions and employer's proportionate share of system contributions	$ 123,163	$ 83,294
Total (prior to post-MD contributions)	$ 575,213	$ 411,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 164,078

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,926)
2nd Fiscal Year	131,830
3rd Fiscal Year	35,334
4th Fiscal Year	18,614
5th Fiscal Year	3,226
Thereafter	0
Total	$ 164,078

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03585663%
Employer's proportionate share at MD		0.03932030%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,716,193
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,739,819**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,786,709
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,512,801
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,550,549
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	858,237
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	37,960
Employer's Total Pension Expense/(Income)	**$**	**2,446,746**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 517,753	$ 20,859
Changes of assumptions	$ 878,704	$ 1,126
Net difference between projected and actual earnings on investments	$ 555,223	$ 0
Changes in proportionate share	$ 875,768	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 367,215	$ 233,424
Total (prior to post-MD contributions)	$ 3,194,663	$ 255,409
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,939,254

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 509,345
2nd Fiscal Year	1,183,853
3rd Fiscal Year	705,862
4th Fiscal Year	440,999
5th Fiscal Year	99,196
Thereafter	0
Total	$ 2,939,254

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00837296%
Employer's proportionate share at MD		0.00912742%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,568,313
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,028,774**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,200,308
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,047,556
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	359,929
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	66,140
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,114
Employer's Total Pension Expense/(Income)	**$**	**435,183**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 120,186	$ 4,842
Changes of assumptions	$ 203,974	$ 261
Net difference between projected and actual earnings on investments	$ 128,884	$ 0
Changes in proportionate share	$ 194,342	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 80,905	$ 52,537
Total (prior to post-MD contributions)	$ 728,291	$ 57,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 670,651

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	$ 90,647
2nd Fiscal Year	293,112
3rd Fiscal Year	167,779
4th Fiscal Year	97,956
5th Fiscal Year	21,157
Thereafter	0
Total	$ 670,651

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(240,593)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,950)
Employer's Total Pension Expense/(Income)	**$**	**(246,543)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	73,757
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	73,757
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(73,757)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (73,757)
2nd Fiscal Year	0
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (73,757)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00886455%
Employer's proportionate share at MD		0.00979445%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,660,391
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,177,036**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,434,186
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,124,112
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	386,232
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,593)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	28,974
Employer's Total Pension Expense/(Income)	**$**	**405,613**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 128,969	$ 5,196
Changes of assumptions	$ 218,880	$ 280
Net difference between projected and actual earnings on investments	$ 138,303	$ 0
Changes in proportionate share	$ 266,522	$ 162,426
Differences between employer contributions and employer's proportionate share of system contributions	$ 145,609	$ 58,646
Total (prior to post-MD contributions)	$ 898,283	$ 226,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 671,735

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 49,051
2nd Fiscal Year	311,287
3rd Fiscal Year	181,150
4th Fiscal Year	103,881
5th Fiscal Year	26,366
Thereafter	0
Total	$ 671,735

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00693680%
Employer's proportionate share at MD		0.01207238%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,299,310
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,683,357**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,232,887
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,385,550
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	476,060
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	187,081
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	115,414
Employer's Total Pension Expense/(Income)	**$**	**778,555**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 158,964	$ 6,404
Changes of assumptions	$ 269,786	$ 346
Net difference between projected and actual earnings on investments	$ 170,468	$ 0
Changes in proportionate share	$ 796,647	$ 36,857
Differences between employer contributions and employer's proportionate share of system contributions	$ 294,031	$ 45,085
Total (prior to post-MD contributions)	$ 1,689,896	$ 88,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,601,204

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	$ 320,627
2nd Fiscal Year	574,319
3rd Fiscal Year	376,895
4th Fiscal Year	261,650
5th Fiscal Year	67,713
Thereafter	0
Total	$ 1,601,204

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.10345623%
Employer's proportionate share at MD	0.09331722%
Employer's proportionate share of system NPL/(A) at prior MD	$ 19,378,062
Employer's proportionate share of system NPL/(A) at MD	**$ 20,741,845**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 32,719,418
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 10,710,042
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 3,679,852
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 1,115,949
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 211,333
Employer's Total Pension Expense/(Income)	**$ 5,007,134**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,228,762	$ 49,504
Changes of assumptions	$ 2,085,392	$ 2,672
Net difference between projected and actual earnings on investments	$ 1,317,687	$ 0
Changes in proportionate share	$ 2,321,905	$ 1,307,997
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,127,740	$ 609,144
Total (prior to post-MD contributions)	$ 8,081,486	$ 1,969,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,112,169

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	$ 1,143,587
2nd Fiscal Year	2,957,532
3rd Fiscal Year	1,411,586
4th Fiscal Year	526,784
5th Fiscal Year	72,681
Thereafter	0
Total	$ 6,112,169

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01104659%
Employer's proportionate share at MD		0.01289979%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,069,102
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,867,268**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,522,998
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,480,512
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	508,688
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	30,643
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	36,519
Employer's Total Pension Expense/(Income)	**$**	**575,850**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 169,859	$ 6,843
Changes of assumptions	$ 288,276	$ 369
Net difference between projected and actual earnings on investments	$ 182,152	$ 0
Changes in proportionate share	$ 334,799	$ 113,893
Differences between employer contributions and employer's proportionate share of system contributions	$ 253,464	$ 82,401
Total (prior to post-MD contributions)	$ 1,228,550	$ 203,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,025,044

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	$ 92,960
2nd Fiscal Year	429,191
3rd Fiscal Year	276,863
4th Fiscal Year	181,021
5th Fiscal Year	45,008
Thereafter	0
Total	$ 1,025,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00626128%
Employer's proportionate share at MD		0.00674833%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,172,781
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,499,968**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,366,138
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	774,508
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	266,112
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	62,370
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	16,454
Employer's Total Pension Expense/(Income)	**$**	**344,936**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 88,859	$ 3,580
Changes of assumptions	$ 150,807	$ 193
Net difference between projected and actual earnings on investments	$ 95,290	$ 0
Changes in proportionate share	$ 231,221	$ 112,222
Differences between employer contributions and employer's proportionate share of system contributions	$ 80,805	$ 30,982
Total (prior to post-MD contributions)	$ 646,982	$ 146,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 500,005

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	$ 45,530
2nd Fiscal Year	226,402
3rd Fiscal Year	142,697
4th Fiscal Year	69,718
5th Fiscal Year	15,658
Thereafter	0
Total	$ 500,005

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01007404%
Employer's proportionate share at MD		0.01157203%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,886,937
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,572,143**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,057,451
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,328,125
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	456,329
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	37,529
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,507
Employer's Total Pension Expense/(Income)	**$**	**504,365**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 152,376	$ 6,139
Changes of assumptions	$ 258,604	$ 331
Net difference between projected and actual earnings on investments	$ 163,403	$ 0
Changes in proportionate share	$ 249,664	$ 50,001
Differences between employer contributions and employer's proportionate share of system contributions	$ 120,094	$ 78,965
Total (prior to post-MD contributions)	$ 944,141	$ 135,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 808,705

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 94,495
2nd Fiscal Year	350,978
3rd Fiscal Year	196,354
4th Fiscal Year	133,962
5th Fiscal Year	32,916
Thereafter	0
Total	$ 808,705

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01059738%
Employer's proportionate share at MD		0.01037787%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,984,962
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,306,714**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,638,748
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,191,071
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	409,239
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,217
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,795
Employer's Total Pension Expense/(Income)	**$**	**422,251**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 136,651	$ 5,505
Changes of assumptions	$ 231,918	$ 297
Net difference between projected and actual earnings on investments	$ 146,541	$ 0
Changes in proportionate share	$ 151,774	$ 384,008
Differences between employer contributions and employer's proportionate share of system contributions	$ 120,320	$ 122,044
Total (prior to post-MD contributions)	$ 787,204	$ 511,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 275,350

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,189
2nd Fiscal Year	185,854
3rd Fiscal Year	31,639
4th Fiscal Year	35,992
5th Fiscal Year	15,677
Thereafter	0
Total	$ 275,350

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.03071352%
Employer's proportionate share at MD	0.03262890%

Employer's proportionate share of system NPL/(A) at prior MD	$ 5,752,853
Employer's proportionate share of system NPL/(A) at MD	**$ 7,252,505**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 11,440,532
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 3,744,828

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 1,286,681
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 431,452
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 46,679
Employer's Total Pension Expense/(Income)	**$ 1,764,812**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 429,644	$ 17,309
Changes of assumptions	$ 729,169	$ 934
Net difference between projected and actual earnings on investments	$ 460,737	$ 0
Changes in proportionate share	$ 1,126,676	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 249,447	$ 136,534
Total (prior to post-MD contributions)	$ 2,995,673	$ 154,777
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,840,896

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 500,623
2nd Fiscal Year	1,213,022
3rd Fiscal Year	705,555
4th Fiscal Year	353,627
5th Fiscal Year	68,068
Thereafter	0
Total	$ 2,840,896

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00978295%
Employer's proportionate share at MD	0.00833099%

Employer's proportionate share of system NPL/(A) at prior MD	$ 1,832,414
Employer's proportionate share of system NPL/(A) at MD	**$ 1,851,749**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 2,921,059
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 956,150

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 328,523
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ (112,006)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 7,120
Employer's Total Pension Expense/(Income)	**$ 223,637**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 109,699	$ 4,420
Changes of assumptions	$ 186,175	$ 239
Net difference between projected and actual earnings on investments	$ 117,638	$ 0
Changes in proportionate share	$ 170,844	$ 443,153
Differences between employer contributions and employer's proportionate share of system contributions	$ 107,837	$ 67,380
Total (prior to post-MD contributions)	$ 692,193	$ 515,192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 177,001

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,284)
2nd Fiscal Year	130,281
3rd Fiscal Year	45,883
4th Fiscal Year	36,764
5th Fiscal Year	3,358
Thereafter	0
Total	$ 177,001

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00743063%
Employer's proportionate share at MD		0.00799342%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,391,808
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,776,717**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,802,699
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	917,407
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	315,211
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	52,930
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	959
Employer's Total Pension Expense/(Income)	**$**	**369,100**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 105,254	$ 4,240
Changes of assumptions	$ 178,632	$ 229
Net difference between projected and actual earnings on investments	$ 112,871	$ 0
Changes in proportionate share	$ 244,814	$ 81,682
Differences between employer contributions and employer's proportionate share of system contributions	$ 53,608	$ 33,943
Total (prior to post-MD contributions)	$ 695,179	$ 120,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 575,085

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 46,402
2nd Fiscal Year	261,506
3rd Fiscal Year	167,613
4th Fiscal Year	82,959
5th Fiscal Year	16,605
Thereafter	0
Total	$ 575,085

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00164570%
Employer's proportionate share at MD		0.00200529%
Employer's proportionate share of system NPL/(A) at prior MD	$	308,251
Employer's proportionate share of system NPL/(A) at MD	**$**	**445,721**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	703,106
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	230,148
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	79,076
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,334)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,365
Employer's Total Pension Expense/(Income)	**$**	**90,107**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,405	$ 1,064
Changes of assumptions	$ 44,813	$ 57
Net difference between projected and actual earnings on investments	$ 28,316	$ 0
Changes in proportionate share	$ 56,688	$ 61,625
Differences between employer contributions and employer's proportionate share of system contributions	$ 68,228	$ 16,077
Total (prior to post-MD contributions)	$ 224,450	$ 78,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 145,627

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	$ 14,856
2nd Fiscal Year	60,651
3rd Fiscal Year	34,745
4th Fiscal Year	27,415
5th Fiscal Year	7,960
Thereafter	0
Total	$ 145,627

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00693868%
Employer's proportionate share at MD		0.00846188%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,299,662
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,880,843**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,966,953
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	971,172
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	333,684
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	37,433
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,471)
Employer's Total Pension Expense/(Income)	**$**	**363,646**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,423	$ 4,489
Changes of assumptions	$ 189,101	$ 242
Net difference between projected and actual earnings on investments	$ 119,486	$ 0
Changes in proportionate share	$ 417,523	$ 169,681
Differences between employer contributions and employer's proportionate share of system contributions	$ 70,122	$ 70,476
Total (prior to post-MD contributions)	$ 907,655	$ 244,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 662,767

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	$ 24,639
2nd Fiscal Year	290,316
3rd Fiscal Year	209,258
4th Fiscal Year	114,197
5th Fiscal Year	24,356
Thereafter	0
Total	$ 662,767

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01627888%
Employer's proportionate share at MD		0.01558223%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,049,146
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,463,500**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,463,531
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,788,377
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	614,466
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	162,945
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	33,110
Employer's Total Pension Expense/(Income)	**$**	**810,521**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 205,180	$ 8,266
Changes of assumptions	$ 348,221	$ 446
Net difference between projected and actual earnings on investments	$ 220,029	$ 0
Changes in proportionate share	$ 394,695	$ 112,236
Differences between employer contributions and employer's proportionate share of system contributions	$ 175,460	$ 74,758
Total (prior to post-MD contributions)	$ 1,343,585	$ 195,706
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,147,879

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	$ 196,605
2nd Fiscal Year	503,492
3rd Fiscal Year	282,931
4th Fiscal Year	142,641
5th Fiscal Year	22,210
Thereafter	0
Total	$ 1,147,879

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01574507%
Employer's proportionate share at MD		0.01611574%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,949,160
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,582,085**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,650,593
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,849,608
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	635,505
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	116,945
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	34,164
Employer's Total Pension Expense/(Income)	**$**	**786,614**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 212,205	$ 8,549
Changes of assumptions	$ 360,144	$ 461
Net difference between projected and actual earnings on investments	$ 227,563	$ 0
Changes in proportionate share	$ 136,356	$ 3,177
Differences between employer contributions and employer's proportionate share of system contributions	$ 222,104	$ 77,724
Total (prior to post-MD contributions)	$ 1,158,372	$ 89,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,068,461

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 116,368
2nd Fiscal Year	476,929
3rd Fiscal Year	279,071
4th Fiscal Year	162,035
5th Fiscal Year	34,058
Thereafter	0
Total	$ 1,068,461

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03061696%
Employer's proportionate share at MD		0.02624618%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,734,767
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,833,802**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,202,586
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,012,281
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,034,986
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	473,002
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	101,798
Employer's Total Pension Expense/(Income)	**$**	**1,609,786**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 345,599	$ 13,923
Changes of assumptions	$ 586,532	$ 751
Net difference between projected and actual earnings on investments	$ 370,610	$ 0
Changes in proportionate share	$ 1,548,836	$ 563,858
Differences between employer contributions and employer's proportionate share of system contributions	$ 188,349	$ 0
Total (prior to post-MD contributions)	$ 3,039,926	$ 578,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,461,394

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 610,608
2nd Fiscal Year	1,110,431
3rd Fiscal Year	584,684
4th Fiscal Year	155,704
5th Fiscal Year	(34)
Thereafter	0
Total	$ 2,461,394

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(28,567)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,264)
Employer's Total Pension Expense/(Income)	**$**	**(31,831)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 113	$ 72,841
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,455
Total (prior to post-MD contributions)	$ 113	$ 77,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (77,183)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,618)
2nd Fiscal Year	(30,251)
3rd Fiscal Year	(14,314)
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (77,183)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(28,546)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,241)
Employer's Total Pension Expense/(Income)	**$**	**(31,787)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	72	$	72,613
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	4,451
Total (prior to post-MD contributions)	$	72	$	77,064
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(76,992)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,491)
2nd Fiscal Year	(30,187)
3rd Fiscal Year	(14,314)
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (76,992)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01332340%
Employer's proportionate share at MD		0.01262552%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,495,564
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,806,305**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,426,832
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,449,034
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	497,872
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	66,700
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,084
Employer's Total Pension Expense/(Income)	**$**	**576,656**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 166,248	$ 6,698
Changes of assumptions	$ 282,147	$ 361
Net difference between projected and actual earnings on investments	$ 178,279	$ 0
Changes in proportionate share	$ 278,262	$ 96,492
Differences between employer contributions and employer's proportionate share of system contributions	$ 109,057	$ 59,660
Total (prior to post-MD contributions)	$ 1,013,993	$ 163,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 850,782

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 98,183
2nd Fiscal Year	399,452
3rd Fiscal Year	231,472
4th Fiscal Year	106,081
5th Fiscal Year	15,593
Thereafter	0
Total	$ 850,782

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01434469%
Employer's proportionate share at MD		0.01645427%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,686,859
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,657,331**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,769,290
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,888,461
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	648,854
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	235,279
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	16,279
Employer's Total Pension Expense/(Income)	**$**	**900,412**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 216,663	$ 8,729
Changes of assumptions	$ 367,709	$ 471
Net difference between projected and actual earnings on investments	$ 232,343	$ 0
Changes in proportionate share	$ 609,519	$ 48,183
Differences between employer contributions and employer's proportionate share of system contributions	$ 133,293	$ 100,787
Total (prior to post-MD contributions)	$ 1,559,527	$ 158,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,401,357

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 255,590
2nd Fiscal Year	600,006
3rd Fiscal Year	324,773
4th Fiscal Year	178,395
5th Fiscal Year	42,594
Thereafter	0
Total	$ 1,401,357

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(15,923)
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)	**$**	**(15,923)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual 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 January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01032461%
Employer's proportionate share at MD		0.01025521%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,933,870
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,279,450**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,595,740
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,176,993
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	404,402
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	61,126
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,573
Employer's Total Pension Expense/(Income)	**$**	**474,101**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 135,036	$ 5,440
Changes of assumptions	$ 229,177	$ 294
Net difference between projected and actual earnings on investments	$ 144,809	$ 0
Changes in proportionate share	$ 221,371	$ 53,345
Differences between employer contributions and employer's proportionate share of system contributions	$ 103,081	$ 64,538
Total (prior to post-MD contributions)	$ 833,474	$ 123,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 709,857

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 72,686
2nd Fiscal Year	328,620
3rd Fiscal Year	193,989
4th Fiscal Year	95,637
5th Fiscal Year	18,925
Thereafter	0
Total	$ 709,857

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00686270%
Employer's proportionate share at MD		0.00838151%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,285,431
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,862,979**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,938,773
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	961,948
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	330,515
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	80,710
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)	**$**	**424,643**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 110,364	$ 4,446
Changes of assumptions	$ 187,304	$ 240
Net difference between projected and actual earnings on investments	$ 118,351	$ 0
Changes in proportionate share	$ 420,433	$ 14,663
Differences between employer contributions and employer's proportionate share of system contributions	$ 62,306	$ 24,348
Total (prior to post-MD contributions)	$ 898,758	$ 43,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 855,061

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	$ 139,465
2nd Fiscal Year	347,559
3rd Fiscal Year	219,015
4th Fiscal Year	122,576
5th Fiscal Year	26,447
Thereafter	0
Total	$ 855,061

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00532091%
Employer's proportionate share at MD		0.00401875%
Employer's proportionate share of system NPL/(A) at prior MD	$	996,643
Employer's proportionate share of system NPL/(A) at MD	**$**	**893,257**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,409,077
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	461,233
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	158,475
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	47,402
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,974
Employer's Total Pension Expense/(Income)	**$**	**207,851**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 52,917	$ 2,132
Changes of assumptions	$ 89,808	$ 115
Net difference between projected and actual earnings on investments	$ 56,747	$ 0
Changes in proportionate share	$ 176,748	$ 175,768
Differences between employer contributions and employer's proportionate share of system contributions	$ 55,066	$ 50,263
Total (prior to post-MD contributions)	$ 431,286	$ 228,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 203,008

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 32,937
2nd Fiscal Year	116,820
3rd Fiscal Year	52,304
4th Fiscal Year	4,169
5th Fiscal Year	(3,221)
Thereafter	0
Total	$ 203,008

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	(68,945)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,456)
Employer's Total Pension Expense/(Income)	**$**	**(84,401)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 169,978
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 29,880
Total (prior to post-MD contributions)	$ 0	$ 199,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (199,858)

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	$ (74,805)
2nd Fiscal Year	(62,030)
3rd Fiscal Year	(47,946)
4th Fiscal Year	(15,077)
5th Fiscal Year	0
Thereafter	0
Total	$ (199,858)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00184333%
Employer's proportionate share at MD		0.00239741%
Employer's proportionate share of system NPL/(A) at prior MD	$	345,268
Employer's proportionate share of system NPL/(A) at MD	**$**	**532,878**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	840,594
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	275,151
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	94,539
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	46,954
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,313)
Employer's Total Pension Expense/(Income)	**$**	**139,180**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 31,568	$ 1,272
Changes of assumptions	$ 53,576	$ 69
Net difference between projected and actual earnings on investments	$ 33,853	$ 0
Changes in proportionate share	$ 83,752	$ 34,237
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,249	$ 26,002
Total (prior to post-MD contributions)	$ 217,998	$ 61,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 156,418

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,911
2nd Fiscal Year	63,733
3rd Fiscal Year	39,636
4th Fiscal Year	29,623
5th Fiscal Year	7,517
Thereafter	0
Total	$ 156,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02468683%
Employer's proportionate share at MD		0.02351237%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,624,013
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,226,152**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,244,042
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,698,521
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	927,182
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	574,217
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	36,940
Employer's Total Pension Expense/(Income)	**$**	**1,538,339**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 309,601	$ 12,473
Changes of assumptions	$ 525,439	$ 673
Net difference between projected and actual earnings on investments	$ 332,007	$ 0
Changes in proportionate share	$ 856,487	$ 151,513
Differences between employer contributions and employer's proportionate share of system contributions	$ 136,071	$ 153,698
Total (prior to post-MD contributions)	$ 2,159,605	$ 318,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,841,248

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 474,709
2nd Fiscal Year	826,549
3rd Fiscal Year	373,716
4th Fiscal Year	142,890
5th Fiscal Year	23,382
Thereafter	0
Total	$ 1,841,248

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00600047%
Employer's proportionate share at MD		0.00493682%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,123,929
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,097,319**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,730,976
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	566,600
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	194,678
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	132,421
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	862
Employer's Total Pension Expense/(Income)	**$**	**327,961**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 65,006	$ 2,619
Changes of assumptions	$ 110,325	$ 141
Net difference between projected and actual earnings on investments	$ 69,710	$ 0
Changes in proportionate share	$ 111,673	$ 161,690
Differences between employer contributions and employer's proportionate share of system contributions	$ 73,943	$ 68,027
Total (prior to post-MD contributions)	$ 430,657	$ 232,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 198,180

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	$ 50,520
2nd Fiscal Year	105,156
3rd Fiscal Year	29,038
4th Fiscal Year	11,257
5th Fiscal Year	2,209
Thereafter	0
Total	$ 198,180

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01949872%
Employer's proportionate share at MD		0.02370585%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,652,244
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,269,157**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,311,881
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,720,727
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	934,812
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	709,697
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	171,337
Employer's Total Pension Expense/(Income)	**$**	**1,815,846**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 312,149	$ 12,576
Changes of assumptions	$ 529,763	$ 679
Net difference between projected and actual earnings on investments	$ 334,739	$ 0
Changes in proportionate share	$ 1,797,346	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 443,611	$ 0
Total (prior to post-MD contributions)	$ 3,417,608	$ 13,255
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 3,404,353

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	$ 876,961
2nd Fiscal Year	1,244,576
3rd Fiscal Year	769,876
4th Fiscal Year	427,197
5th Fiscal Year	85,743
Thereafter	0
Total	$ 3,404,353

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00185379%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	347,228
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	10,888
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,683)
Employer's Total Pension Expense/(Income)	**$**	**1,205**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 269,239	$ 531,206
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,006	$ 101,836
Total (prior to post-MD contributions)	$ 287,245	$ 633,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (345,797)

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	$ (20,738)
2nd Fiscal Year	(81,882)
3rd Fiscal Year	(133,234)
4th Fiscal Year	(93,260)
5th Fiscal Year	(16,683)
Thereafter	0
Total	$ (345,797)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00230140%
Employer's proportionate share at MD		0.00307958%
Employer's proportionate share of system NPL/(A) at prior MD	$	431,068
Employer's proportionate share of system NPL/(A) at MD	**$**	**684,506**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,079,780
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	353,444
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	121,440
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	87,998
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,284
Employer's Total Pension Expense/(Income)	**$**	**223,722**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,551	$ 1,634
Changes of assumptions	$ 68,820	$ 88
Net difference between projected and actual earnings on investments	$ 43,485	$ 0
Changes in proportionate share	$ 313,580	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 39,715	$ 10,593
Total (prior to post-MD contributions)	$ 506,151	$ 12,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 493,836

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	$ 107,509
2nd Fiscal Year	179,812
3rd Fiscal Year	130,584
4th Fiscal Year	65,454
5th Fiscal Year	10,478
Thereafter	0
Total	$ 493,836

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02128126%
Employer's proportionate share at MD		0.01859766%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,986,126
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,133,747**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,520,818
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,134,458
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	733,376
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	556,948
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	87,488
Employer's Total Pension Expense/(Income)	**$**	**1,377,812**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 244,886	$ 9,866
Changes of assumptions	$ 415,608	$ 532
Net difference between projected and actual earnings on investments	$ 262,609	$ 0
Changes in proportionate share	$ 1,617,107	$ 346,202
Differences between employer contributions and employer's proportionate share of system contributions	$ 193,488	$ 109,289
Total (prior to post-MD contributions)	$ 2,733,698	$ 465,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,267,809

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	$ 673,765
2nd Fiscal Year	989,604
3rd Fiscal Year	491,134
4th Fiscal Year	109,283
5th Fiscal Year	4,022
Thereafter	0
Total	$ 2,267,809

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00767759%
Employer's proportionate share at MD		0.00966720%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,438,065
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,148,752**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,389,569
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,109,507
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	381,214
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	273,258
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	55,565
Employer's Total Pension Expense/(Income)	**$**	**710,037**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 127,294	$ 5,128
Changes of assumptions	$ 216,036	$ 277
Net difference between projected and actual earnings on investments	$ 136,506	$ 0
Changes in proportionate share	$ 982,799	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 174,972	$ 0
Total (prior to post-MD contributions)	$ 1,637,607	$ 5,405
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,632,202

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 348,004
2nd Fiscal Year	578,848
3rd Fiscal Year	439,898
4th Fiscal Year	229,365
5th Fiscal Year	36,087
Thereafter	0
Total	$ 1,632,202

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2022
Discount rate	6.90%
Employer's proportionate share at prior MD	0.00905295%
Employer's proportionate share at MD	0.01613259%
Employer's proportionate share of system NPL/(A) at prior MD	$ 1,695,680
Employer's proportionate share of system NPL/(A) at MD	**$ 3,585,830**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$ 5,656,501
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$ 1,851,542
Employer Pension Expense for Measurement Period	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$ 636,169
▪ Net amortization of employer-specific deferred amounts from:	
o Changes in proportionate share (per paragraph 54 of GASB 68)	$ 464,225
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$ 69,410
Employer's Total Pension Expense/(Income)	**$ 1,169,804**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 212,427	$ 8,558
Changes of assumptions	$ 360,521	$ 462
Net difference between projected and actual earnings on investments	$ 227,800	$ 0
Changes in proportionate share	$ 1,769,522	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 252,616	$ 0
Total (prior to post-MD contributions)	$ 2,822,886	$ 9,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,813,866

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 565,643
2nd Fiscal Year	954,777
3rd Fiscal Year	744,982
4th Fiscal Year	457,136
5th Fiscal Year	91,327
Thereafter	0
Total	$ 2,813,866

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4476: Kalmiopsis Community Arts High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	3,015
Employer's Total Pension Expense/(Income)	**$**	**3,015**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual 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	$	12,963	$	0
Total (prior to post-MD contributions)	$	12,963	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	12,963

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	$ 3,015
2nd Fiscal Year	3,015
3rd Fiscal Year	3,015
4th Fiscal Year	3,015
5th Fiscal Year	903
Thereafter	0
Total	$ 12,963

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4477: Virtual Preparatory Academy of Oregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer 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)	$	16,093
Employer's Total Pension Expense/(Income)	**$**	**16,093**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual 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	$ 69,199	$ 0
Total (prior to post-MD contributions)	$ 69,199	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 69,199

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 16,093
2nd Fiscal Year	16,093
3rd Fiscal Year	16,093
4th Fiscal Year	16,093
5th Fiscal Year	4,827
Thereafter	0
Total	$ 69,199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00385069%
Employer's proportionate share at MD		0.00316233%
Employer's proportionate share of system NPL/(A) at prior MD	$	721,261
Employer's proportionate share of system NPL/(A) at MD	**$**	**702,899**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,108,794
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	362,941
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	124,703
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	97,425
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	30,973
Employer's Total Pension Expense/(Income)	**$**	**253,101**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 41,640	$ 1,678
Changes of assumptions	$ 70,670	$ 91
Net difference between projected and actual earnings on investments	$ 44,654	$ 0
Changes in proportionate share	$ 226,987	$ 88,803
Differences between employer contributions and employer's proportionate share of system contributions	$ 86,775	$ 7,303
Total (prior to post-MD contributions)	$ 470,726	$ 97,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 372,851

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	$ 127,563
2nd Fiscal Year	146,423
3rd Fiscal Year	69,509
4th Fiscal Year	27,366
5th Fiscal Year	1,991
Thereafter	0
Total	$ 372,851

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.

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, 2024
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2022
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00121137%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**269,254**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	424,737
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	139,029
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	47,769
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	36,343
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	28,597
Employer's Total Pension Expense/(Income)	**$**	**112,709**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,951	$ 643
Changes of assumptions	$ 27,071	$ 35
Net difference between projected and actual earnings on investments	$ 17,105	$ 0
Changes in proportionate share	$ 156,274	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 115,487	$ 0
Total (prior to post-MD contributions)	$ 331,888	$ 678
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 331,210

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	$ 67,343
2nd Fiscal Year	96,563
3rd Fiscal Year	80,810
4th Fiscal Year	67,849
5th Fiscal Year	18,645
Thereafter	0
Total	$ 331,210

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated January 31, 2025.