Instructions on Finding and Printing Your GASB 68 Schedule

To find your agency's GASB 68 schedule

Option 1

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

Option 2

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

To print your agency's GASB 68 schedule

Option 1

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

Option 2

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

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		26.28736573%
Employer's proportionate share at MD		27.24217525%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,736,807,370
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,259,929,413**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,401,721,549
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	631,389,712
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	472,862,220
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	82,257,241
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(36,108,232)
Employer's Total Pension Expense/(Income)	**$**	**519,011,229**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 305,150,700	$ 0
Changes of assumptions	$ 816,058,487	$ 8,579,360
Net difference between projected and actual earnings on investments	$ 0	$ 2,413,300,488
Changes in proportionate share	$ 256,865,047	$ 7,637,285
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,583,930	$ 115,614,891
Total (prior to post-MD contributions)	$ 1,379,658,164	$ 2,545,132,024
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,165,473,860)

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	$ (173,956,319)
2nd Fiscal Year	(198,630,203)
3rd Fiscal Year	(314,195,888)
4th Fiscal Year	(560,816,649)
5th Fiscal Year	82,125,199
Thereafter	0
Total	$ (1,165,473,860)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.37999577%
Employer's proportionate share at MD		0.37038423%
Employer's proportionate share of system NPL/(A) at prior MD	$	82,928,147
Employer's proportionate share of system NPL/(A) at MD	**$**	**44,321,954**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	87,037,716
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,584,366
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,429,028
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,687,184)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	18,812,291
Employer's Total Pension Expense/(Income)	**$**	**16,554,135**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,148,825	$ 0
Changes of assumptions	$ 11,095,120	$ 116,645
Net difference between projected and actual earnings on investments	$ 0	$ 32,811,199
Changes in proportionate share	$ 1,806,360	$ 32,375,789
Differences between employer contributions and employer's proportionate share of system contributions	$ 64,101,846	$ 882,878
Total (prior to post-MD contributions)	$ 81,152,151	$ 66,186,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,965,640

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	$ 6,994,555
2nd Fiscal Year	6,687,954
3rd Fiscal Year	4,968,637
4th Fiscal Year	(4,824,934)
5th Fiscal Year	1,139,428
Thereafter	0
Total	$ 14,965,640

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		2.07070754%
Employer's proportionate share at MD		2.30085992%
Employer's proportionate share of system NPL/(A) at prior MD	$	451,899,608
Employer's proportionate share of system NPL/(A) at MD	**$**	**275,331,939**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	540,686,065
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	53,326,846
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	39,937,697
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,405,121
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,101,246
Employer's Total Pension Expense/(Income)	**$**	**53,444,064**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,772,869	$ 0
Changes of assumptions	$ 68,923,874	$ 724,608
Net difference between projected and actual earnings on investments	$ 0	$ 203,826,101
Changes in proportionate share	$ 41,906,217	$ 601,604
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,829,664	$ 6,051,634
Total (prior to post-MD contributions)	$ 155,432,624	$ 211,203,947
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (55,771,323)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,029,696)
2nd Fiscal Year	(7,124,915)
3rd Fiscal Year	(16,827,678)
4th Fiscal Year	(37,624,733)
5th Fiscal Year	10,835,700
Thereafter	0
Total	$ (55,771,323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04192185%
Employer's proportionate share at MD		0.04269518%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,148,790
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,109,110**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,033,070
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	989,543
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	741,091
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,967)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(80,059)
Employer's Total Pension Expense/(Income)	**$**	**653,065**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 478,246	$ 0
Changes of assumptions	$ 1,278,964	$ 13,446
Net difference between projected and actual earnings on investments	$ 0	$ 3,782,235
Changes in proportionate share	$ 280,291	$ 334,085
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 207,299
Total (prior to post-MD contributions)	$ 2,037,501	$ 4,337,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,299,564)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (475,151)
2nd Fiscal Year	(430,466)
3rd Fiscal Year	(597,049)
4th Fiscal Year	(920,406)
5th Fiscal Year	123,509
Thereafter	0
Total	$ (2,299,564)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		1.64526174%
Employer's proportionate share at MD		1.72360997%
Employer's proportionate share of system NPL/(A) at prior MD	$	359,052,701
Employer's proportionate share of system NPL/(A) at MD	**$**	**206,255,440**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	405,036,345
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	39,947,970
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,917,950
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	152,765
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,377,533
Employer's Total Pension Expense/(Income)	**$**	**32,448,248**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,306,857	$ 0
Changes of assumptions	$ 51,631,947	$ 542,815
Net difference between projected and actual earnings on investments	$ 0	$ 152,689,304
Changes in proportionate share	$ 15,256,444	$ 5,854,575
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,586,332	$ 1,105,279
Total (prior to post-MD contributions)	$ 89,781,580	$ 160,191,973
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (70,410,393)

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	$ (10,521,467)
2nd Fiscal Year	(11,681,921)
3rd Fiscal Year	(19,692,746)
4th Fiscal Year	(34,355,554)
5th Fiscal Year	5,841,294
Thereafter	0
Total	$ (70,410,393)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09186104%
Employer's proportionate share at MD		0.09526049%
Employer's proportionate share of system NPL/(A) at prior MD	$	20,047,239
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,399,327**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	22,385,552
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,207,845
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,653,506
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	131,067
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(695,441)
Employer's Total Pension Expense/(Income)	**$**	**1,089,132**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,067,052	$ 0
Changes of assumptions	$ 2,853,595	$ 30,000
Net difference between projected and actual earnings on investments	$ 0	$ 8,438,834
Changes in proportionate share	$ 522,923	$ 95,221
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,787,173
Total (prior to post-MD contributions)	$ 4,443,570	$ 10,351,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,907,658)

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	$ (1,254,527)
2nd Fiscal Year	(1,277,181)
3rd Fiscal Year	(1,484,512)
4th Fiscal Year	(2,136,589)
5th Fiscal Year	245,151
Thereafter	0
Total	$ (5,907,658)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.52354659%
Employer's proportionate share at MD		0.51045987%
Employer's proportionate share of system NPL/(A) at prior MD	$	114,255,874
Employer's proportionate share of system NPL/(A) at MD	**$**	**61,084,078**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	119,954,516
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	11,830,887
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,860,423
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,937,242)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,839,963)
Employer's Total Pension Expense/(Income)	**$**	**5,083,218**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,717,869	$ 0
Changes of assumptions	$ 15,291,184	$ 160,759
Net difference between projected and actual earnings on investments	$ 0	$ 45,220,069
Changes in proportionate share	$ 603,348	$ 4,111,866
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,478,769
Total (prior to post-MD contributions)	$ 21,612,401	$ 54,971,463
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,359,062)

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	$ (7,102,364)
2nd Fiscal Year	(6,817,047)
3rd Fiscal Year	(8,425,519)
4th Fiscal Year	(12,075,390)
5th Fiscal Year	1,061,257
Thereafter	0
Total	$ (33,359,062)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04807435%
Employer's proportionate share at MD		0.04384307%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,491,477
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,246,472**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,302,816
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,016,147
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	761,016
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(95,687)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(100,130)
Employer's Total Pension Expense/(Income)	**$**	**565,199**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 491,104	$ 0
Changes of assumptions	$ 1,313,350	$ 13,807
Net difference between projected and actual earnings on investments	$ 0	$ 3,883,923
Changes in proportionate share	$ 341,108	$ 664,606
Differences between employer contributions and employer's proportionate share of system contributions	$ 929	$ 313,547
Total (prior to post-MD contributions)	$ 2,146,491	$ 4,875,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,729,392)

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	$ (516,353)
2nd Fiscal Year	(508,026)
3rd Fiscal Year	(677,069)
4th Fiscal Year	(1,084,958)
5th Fiscal Year	57,015
Thereafter	0
Total	$ (2,729,392)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.42505441%
Employer's proportionate share at MD		0.43571515%
Employer's proportionate share of system NPL/(A) at prior MD	$	92,761,492
Employer's proportionate share of system NPL/(A) at MD	**$**	**52,139,766**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	102,390,027
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,098,535
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,563,024
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,762,688)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,253,999
Employer's Total Pension Expense/(Income)	**$**	**7,054,335**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,880,623	$ 0
Changes of assumptions	$ 13,052,153	$ 137,219
Net difference between projected and actual earnings on investments	$ 0	$ 38,598,665
Changes in proportionate share	$ 1,537,712	$ 10,921,766
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,094,885	$ 608,111
Total (prior to post-MD contributions)	$ 30,565,373	$ 50,265,761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,700,388)

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	$ (3,653,102)
2nd Fiscal Year	(4,054,753)
3rd Fiscal Year	(4,535,200)
4th Fiscal Year	(8,751,843)
5th Fiscal Year	1,294,510
Thereafter	0
Total	$ (19,700,388)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04438947%
Employer's proportionate share at MD		0.04404007%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,687,309
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,270,046**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,349,110
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,020,713
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	764,435
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(439,601)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,185,624
Employer's Total Pension Expense/(Income)	**$**	**1,510,458**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 493,311	$ 0
Changes of assumptions	$ 1,319,251	$ 13,870
Net difference between projected and actual earnings on investments	$ 0	$ 3,901,374
Changes in proportionate share	$ 0	$ 864,138
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,731,286	$ 0
Total (prior to post-MD contributions)	$ 5,543,848	$ 4,779,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 764,466

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 441,851
2nd Fiscal Year	343,952
3rd Fiscal Year	68,636
4th Fiscal Year	(410,420)
5th Fiscal Year	320,448
Thereafter	0
Total	$ 764,466

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03344566%
Employer's proportionate share at MD		0.03790942%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,298,993
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,536,423**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,908,450
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	878,624
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	658,021
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	154,696
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(266,454)
Employer's Total Pension Expense/(Income)	**$**	**546,263**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 424,639	$ 0
Changes of assumptions	$ 1,135,603	$ 11,939
Net difference between projected and actual earnings on investments	$ 0	$ 3,358,279
Changes in proportionate share	$ 923,991	$ 91,591
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 683,760
Total (prior to post-MD contributions)	$ 2,484,233	$ 4,145,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,661,336)

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	$ (354,276)
2nd Fiscal Year	(287,948)
3rd Fiscal Year	(408,738)
4th Fiscal Year	(741,121)
5th Fiscal Year	130,748
Thereafter	0
Total	$ (1,661,336)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		1.14837553%
Employer's proportionate share at MD		1.11480943%
Employer's proportionate share of system NPL/(A) at prior MD	$	250,615,040
Employer's proportionate share of system NPL/(A) at MD	**$**	**133,403,446**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	261,972,456
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	25,837,849

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,350,557
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(66,703)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,271,689)
Employer's Total Pension Expense/(Income)	**$**	**17,012,165**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,487,434	$ 0
Changes of assumptions	$ 33,394,899	$ 351,086
Net difference between projected and actual earnings on investments	$ 0	$ 98,757,537
Changes in proportionate share	$ 2,720,209	$ 4,807,881
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,403,341	$ 9,006,041
Total (prior to post-MD contributions)	$ 55,005,883	$ 112,922,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (57,916,662)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,506,686)
2nd Fiscal Year	(11,217,922)
3rd Fiscal Year	(15,354,779)
4th Fiscal Year	(24,000,766)
5th Fiscal Year	3,163,490
Thereafter	0
Total	$ (57,916,662)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.78348315%
Employer's proportionate share at MD		0.81844400%
Employer's proportionate share of system NPL/(A) at prior MD	$	170,982,972
Employer's proportionate share of system NPL/(A) at MD	**$**	**97,938,936**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	192,328,643
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	18,969,011
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,206,327
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	672,486
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,973,676)
Employer's Total Pension Expense/(Income)	**$**	**12,905,137**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,167,725	$ 0
Changes of assumptions	$ 24,517,065	$ 257,752
Net difference between projected and actual earnings on investments	$ 0	$ 72,503,436
Changes in proportionate share	$ 7,379,756	$ 4,171,567
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,387,273
Total (prior to post-MD contributions)	$ 41,064,546	$ 82,320,028
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (41,255,482)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,490,618)
2nd Fiscal Year	(7,812,614)
3rd Fiscal Year	(11,202,647)
4th Fiscal Year	(17,275,414)
5th Fiscal Year	2,525,812
Thereafter	0
Total	$ (41,255,482)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		1.53783487%
Employer's proportionate share at MD		1.55117054%
Employer's proportionate share of system NPL/(A) at prior MD	$	335,608,463
Employer's proportionate share of system NPL/(A) at MD	**$**	**185,620,510**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	364,514,279
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	35,951,355

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	26,924,794
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,422,900)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,727,337
Employer's Total Pension Expense/(Income)	**$**	**29,229,231**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,375,293	$ 0
Changes of assumptions	$ 46,466,403	$ 488,509
Net difference between projected and actual earnings on investments	$ 0	$ 137,413,426
Changes in proportionate share	$ 6,942,942	$ 8,122,798
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,403,714	$ 466,552
Total (prior to post-MD contributions)	$ 84,188,352	$ 146,491,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (62,302,933)

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	$ (8,383,916)
2nd Fiscal Year	(9,483,275)
3rd Fiscal Year	(17,153,768)
4th Fiscal Year	(31,897,012)
5th Fiscal Year	4,615,038
Thereafter	0
Total	$ (62,302,933)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02340764%
Employer's proportionate share at MD		0.02420073%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,108,352
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,895,975**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,687,003
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	560,898
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	420,070
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	211,381
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(302,526)
Employer's Total Pension Expense/(Income)	**$**	**328,925**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 271,082	$ 0
Changes of assumptions	$ 724,950	$ 7,622
Net difference between projected and actual earnings on investments	$ 0	$ 2,143,868
Changes in proportionate share	$ 435,179	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 781,769
Total (prior to post-MD contributions)	$ 1,431,211	$ 2,933,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,502,048)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (306,082)
2nd Fiscal Year	(312,602)
3rd Fiscal Year	(363,696)
4th Fiscal Year	(566,200)
5th Fiscal Year	46,533
Thereafter	0
Total	$ (1,502,048)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15352442%
Employer's proportionate share at MD		0.15279558%
Employer's proportionate share of system NPL/(A) at prior MD	$	33,504,309
Employer's proportionate share of system NPL/(A) at MD	**$**	**18,284,252**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	35,905,898
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,541,331
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,652,184
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	387,969
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(545,339)
Employer's Total Pension Expense/(Income)	**$**	**2,494,814**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,711,526	$ 0
Changes of assumptions	$ 4,577,099	$ 48,120
Net difference between projected and actual earnings on investments	$ 0	$ 13,535,690
Changes in proportionate share	$ 924,246	$ 231,457
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,409,977
Total (prior to post-MD contributions)	$ 7,212,871	$ 15,225,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,012,373)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,415,201)
2nd Fiscal Year	(1,582,856)
3rd Fiscal Year	(2,021,038)
4th Fiscal Year	(3,364,220)
5th Fiscal Year	370,941
Thereafter	0
Total	$ (8,012,373)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.44959791%
Employer's proportionate share at MD		0.46528060%
Employer's proportionate share of system NPL/(A) at prior MD	$	98,117,728
Employer's proportionate share of system NPL/(A) at MD	**$**	**55,677,709**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	109,337,702
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,783,771
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,076,213
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(354,948)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	130,026
Employer's Total Pension Expense/(Income)	**$**	**7,851,291**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,211,798	$ 0
Changes of assumptions	$ 13,937,807	$ 146,531
Net difference between projected and actual earnings on investments	$ 0	$ 41,217,777
Changes in proportionate share	$ 3,845,247	$ 2,284,434
Differences between employer contributions and employer's proportionate share of system contributions	$ 341,068	$ 1,145,389
Total (prior to post-MD contributions)	$ 23,335,920	$ 44,794,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,458,211)

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	$ (3,502,720)
2nd Fiscal Year	(3,736,731)
3rd Fiscal Year	(5,978,310)
4th Fiscal Year	(9,694,204)
5th Fiscal Year	1,453,755
Thereafter	0
Total	$ (21,458,211)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.18662334%
Employer's proportionate share at MD		0.20783312%
Employer's proportionate share of system NPL/(A) at prior MD	$	40,727,632
Employer's proportionate share of system NPL/(A) at MD	**$**	**24,870,308**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	48,839,336
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,816,932

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,607,510
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	567,410
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	504,962
Employer's Total Pension Expense/(Income)	**$**	**4,679,882**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,328,023	$ 0
Changes of assumptions	$ 6,225,787	$ 65,453
Net difference between projected and actual earnings on investments	$ 0	$ 18,411,297
Changes in proportionate share	$ 3,441,552	$ 523,180
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,080,217	$ 0
Total (prior to post-MD contributions)	$ 13,075,579	$ 18,999,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,924,351)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (572,290)
2nd Fiscal Year	(801,299)
3rd Fiscal Year	(1,807,551)
4th Fiscal Year	(3,639,089)
5th Fiscal Year	895,879
Thereafter	0
Total	$ (5,924,351)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02157638%
Employer's proportionate share at MD		0.02466175%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,708,708
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,951,143**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,795,340
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	571,583
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	428,072
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(107,422)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	335,846
Employer's Total Pension Expense/(Income)	**$**	**656,496**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 276,246	$ 0
Changes of assumptions	$ 738,760	$ 7,767
Net difference between projected and actual earnings on investments	$ 0	$ 2,184,709
Changes in proportionate share	$ 443,767	$ 540,927
Differences between employer contributions and employer's proportionate share of system contributions	$ 995,819	$ 0
Total (prior to post-MD contributions)	$ 2,454,592	$ 2,733,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (278,811)

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	$ 46,698
2nd Fiscal Year	29,440
3rd Fiscal Year	(73,835)
4th Fiscal Year	(387,816)
5th Fiscal Year	106,703
Thereafter	0
Total	$ (278,811)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10886189%
Employer's proportionate share at MD		0.11059018%
Employer's proportionate share of system NPL/(A) at prior MD	$	23,757,409
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,233,752**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	25,987,922
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,563,140
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,919,594
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	707,241
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(309,890)
Employer's Total Pension Expense/(Income)	**$**	**2,316,945**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,238,766	$ 0
Changes of assumptions	$ 3,312,806	$ 34,828
Net difference between projected and actual earnings on investments	$ 0	$ 9,796,844
Changes in proportionate share	$ 1,652,949	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 860,632
Total (prior to post-MD contributions)	$ 6,204,521	$ 10,692,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,487,783)

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	$ (446,632)
2nd Fiscal Year	(711,672)
3rd Fiscal Year	(1,292,876)
4th Fiscal Year	(2,339,865)
5th Fiscal Year	303,263
Thereafter	0
Total	$ (4,487,783)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.18088324%
Employer's proportionate share at MD		0.19266273%
Employer's proportionate share of system NPL/(A) at prior MD	$	39,474,945
Employer's proportionate share of system NPL/(A) at MD	**$**	**23,054,947**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	45,274,400
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,465,329
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,344,187
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	14,519
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	408,941
Employer's Total Pension Expense/(Income)	**$**	**3,767,647**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,158,094	$ 0
Changes of assumptions	$ 5,771,347	$ 60,675
Net difference between projected and actual earnings on investments	$ 0	$ 17,067,398
Changes in proportionate share	$ 2,133,937	$ 1,044,395
Differences between employer contributions and employer's proportionate share of system contributions	$ 656,993	$ 0
Total (prior to post-MD contributions)	$ 10,720,371	$ 18,172,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,452,097)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,070,814)
2nd Fiscal Year	(1,211,462)
3rd Fiscal Year	(2,136,052)
4th Fiscal Year	(3,736,205)
5th Fiscal Year	702,435
Thereafter	0
Total	$ (7,452,097)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05524747%
Employer's proportionate share at MD		0.04315495%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,056,898
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,164,128**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,141,113
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,000,199
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	749,072
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(744,166)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,411,618
Employer's Total Pension Expense/(Income)	**$**	**1,416,524**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 483,396	$ 0
Changes of assumptions	$ 1,292,737	$ 13,591
Net difference between projected and actual earnings on investments	$ 0	$ 3,822,964
Changes in proportionate share	$ 316,281	$ 3,222,897
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,523,974	$ 105,930
Total (prior to post-MD contributions)	$ 7,616,388	$ 7,165,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 451,006

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 383,802
2nd Fiscal Year	270,043
3rd Fiscal Year	46,539
4th Fiscal Year	(505,710)
5th Fiscal Year	256,331
Thereafter	0
Total	$ 451,006

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05410243%
Employer's proportionate share at MD		0.05216698%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,807,011
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,242,551**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,258,877
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,209,070

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	905,500
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(180,478)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	54,832
Employer's Total Pension Expense/(Income)	**$**	**779,854**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 584,344	$ 0
Changes of assumptions	$ 1,562,699	$ 16,429
Net difference between projected and actual earnings on investments	$ 0	$ 4,621,312
Changes in proportionate share	$ 196,906	$ 645,839
Differences between employer contributions and employer's proportionate share of system contributions	$ 225,018	$ 60,865
Total (prior to post-MD contributions)	$ 2,568,967	$ 5,344,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,775,478)

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	$ (505,470)
2nd Fiscal Year	(485,710)
3rd Fiscal Year	(719,057)
4th Fiscal Year	(1,182,049)
5th Fiscal Year	116,806
Thereafter	0
Total	$ (2,775,478)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02138146%
Employer's proportionate share at MD		0.00772219%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,666,170
Employer's proportionate share of system NPL/(A) at MD	**$**	**924,074**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,814,661
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	178,977
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	134,040
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(530,011)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	860,861
Employer's Total Pension Expense/(Income)	**$**	**464,890**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 86,499	$ 0
Changes of assumptions	$ 231,324	$ 2,432
Net difference between projected and actual earnings on investments	$ 0	$ 684,085
Changes in proportionate share	$ 15,456	$ 2,062,105
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,765,809	$ 20,774
Total (prior to post-MD contributions)	$ 4,099,088	$ 2,769,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,329,692

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	$ 294,680
2nd Fiscal Year	315,524
3rd Fiscal Year	287,790
4th Fiscal Year	243,203
5th Fiscal Year	188,496
Thereafter	0
Total	$ 1,329,692

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(42)
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)	**$**	**(42)**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.64117978%
Employer's proportionate share at MD		0.66671299%
Employer's proportionate share of system NPL/(A) at prior MD	$	139,927,482
Employer's proportionate share of system NPL/(A) at MD	**$**	**79,782,076**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	156,672,912
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	15,452,354
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	11,572,622
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,025,474
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,051,706
Employer's Total Pension Expense/(Income)	**$**	**14,649,802**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,468,124	$ 0
Changes of assumptions	$ 19,971,856	$ 209,967
Net difference between projected and actual earnings on investments	$ 0	$ 59,062,052
Changes in proportionate share	$ 5,338,002	$ 1,987,611
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,708,163	$ 1,229,848
Total (prior to post-MD contributions)	$ 41,486,145	$ 62,489,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,003,333)

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	$ (1,949,039)
2nd Fiscal Year	(2,701,757)
3rd Fiscal Year	(5,537,521)
4th Fiscal Year	(12,916,272)
5th Fiscal Year	2,101,255
Thereafter	0
Total	$ (21,003,333)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06012372%
Employer's proportionate share at MD		0.05576016%
Employer's proportionate share of system NPL/(A) at prior MD	$	13,121,064
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,672,528**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,103,249
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,292,349
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	967,870
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	52,359
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(367,348)
Employer's Total Pension Expense/(Income)	**$**	**652,881**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 624,592	$ 0
Changes of assumptions	$ 1,670,335	$ 17,561
Net difference between projected and actual earnings on investments	$ 0	$ 4,939,621
Changes in proportionate share	$ 281,648	$ 610,359
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 871,095
Total (prior to post-MD contributions)	$ 2,576,575	$ 6,438,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,862,061)

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	$ (741,205)
2nd Fiscal Year	(797,778)
3rd Fiscal Year	(985,977)
4th Fiscal Year	(1,411,242)
5th Fiscal Year	74,141
Thereafter	0
Total	$ (3,862,061)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13272659%
Employer's proportionate share at MD		0.14270769%
Employer's proportionate share of system NPL/(A) at prior MD	$	28,965,507
Employer's proportionate share of system NPL/(A) at MD	**$**	**17,077,087**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	33,535,314
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,307,525
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,477,081
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	592,831
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(244,558)
Employer's Total Pension Expense/(Income)	**$**	**2,825,354**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,598,527	$ 0
Changes of assumptions	$ 4,274,909	$ 44,943
Net difference between projected and actual earnings on investments	$ 0	$ 12,642,035
Changes in proportionate share	$ 2,087,156	$ 19,988
Differences between employer contributions and employer's proportionate share of system contributions	$ 254,264	$ 954,735
Total (prior to post-MD contributions)	$ 8,214,856	$ 13,661,701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,446,845)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (657,538)
2nd Fiscal Year	(845,001)
3rd Fiscal Year	(1,587,899)
4th Fiscal Year	(2,838,367)
5th Fiscal Year	481,960
Thereafter	0
Total	$ (5,446,845)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.19304184%
Employer's proportionate share at MD		0.20441482%
Employer's proportionate share of system NPL/(A) at prior MD	$	42,128,369
Employer's proportionate share of system NPL/(A) at MD	**$**	**24,461,258**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	48,036,060
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,737,706
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,548,176
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	542,052
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	45,378
Employer's Total Pension Expense/(Income)	**$**	**4,135,606**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,289,734	$ 0
Changes of assumptions	$ 6,123,389	$ 64,376
Net difference between projected and actual earnings on investments	$ 0	$ 18,108,480
Changes in proportionate share	$ 2,397,012	$ 341,503
Differences between employer contributions and employer's proportionate share of system contributions	$ 267,437	$ 427,192
Total (prior to post-MD contributions)	$ 11,077,572	$ 18,941,551
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,863,979)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (947,172)
2nd Fiscal Year	(1,276,516)
3rd Fiscal Year	(2,313,445)
4th Fiscal Year	(4,038,382)
5th Fiscal Year	711,536
Thereafter	0
Total	$ (7,863,979)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		3.33631778%
Employer's proportionate share at MD		3.31525639%
Employer's proportionate share of system NPL/(A) at prior MD	$	728,099,294
Employer's proportionate share of system NPL/(A) at MD	**$**	**396,719,488**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	779,062,174
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	76,837,432
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	57,545,313
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,468,042)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,637,333
Employer's Total Pension Expense/(Income)	**$**	**68,714,604**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 37,135,537	$ 0
Changes of assumptions	$ 99,310,833	$ 1,044,072
Net difference between projected and actual earnings on investments	$ 0	$ 293,688,363
Changes in proportionate share	$ 476,122	$ 8,588,706
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,126,157	$ 9,321,510
Total (prior to post-MD contributions)	$ 168,048,649	$ 312,642,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (144,594,002)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,886,771)
2nd Fiscal Year	(24,804,866)
3rd Fiscal Year	(38,056,775)
4th Fiscal Year	(71,747,122)
5th Fiscal Year	7,901,533
Thereafter	0
Total	$ (144,594,002)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06562217%
Employer's proportionate share at MD		0.06382388%
Employer's proportionate share of system NPL/(A) at prior MD	$	14,321,015
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,637,472**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,998,168
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,479,241
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,107,837
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(117,695)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	40,806
Employer's Total Pension Expense/(Income)	**$**	**1,030,948**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 714,917	$ 0
Changes of assumptions	$ 1,911,889	$ 20,100
Net difference between projected and actual earnings on investments	$ 0	$ 5,653,961
Changes in proportionate share	$ 231,824	$ 402,806
Differences between employer contributions and employer's proportionate share of system contributions	$ 113,803	$ 122,201
Total (prior to post-MD contributions)	$ 2,972,433	$ 6,199,068
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,226,635)

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	$ (561,714)
2nd Fiscal Year	(613,322)
3rd Fiscal Year	(814,037)
4th Fiscal Year	(1,394,316)
5th Fiscal Year	156,755
Thereafter	0
Total	$ (3,226,635)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.26946402%
Employer's proportionate share at MD		0.26712875%
Employer's proportionate share of system NPL/(A) at prior MD	$	58,806,318
Employer's proportionate share of system NPL/(A) at MD	**$**	**31,965,908**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	62,773,397
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,191,222
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,636,748
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	500,346
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	307,377
Employer's Total Pension Expense/(Income)	**$**	**5,444,471**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,992,218	$ 0
Changes of assumptions	$ 8,002,029	$ 84,127
Net difference between projected and actual earnings on investments	$ 0	$ 23,664,114
Changes in proportionate share	$ 583,611	$ 880,257
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,778,177	$ 1,139,279
Total (prior to post-MD contributions)	$ 14,356,035	$ 25,767,777
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,411,742)

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	$ (1,432,028)
2nd Fiscal Year	(1,997,570)
3rd Fiscal Year	(2,912,976)
4th Fiscal Year	(5,711,958)
5th Fiscal Year	642,790
Thereafter	0
Total	$ (11,411,742)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.19662906%
Employer's proportionate share at MD		0.22163126%
Employer's proportionate share of system NPL/(A) at prior MD	$	42,911,224
Employer's proportionate share of system NPL/(A) at MD	**$**	**26,521,460**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	52,081,803
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,136,730
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,847,015
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,223,984
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	409,916
Employer's Total Pension Expense/(Income)	**$**	**5,480,915**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,482,582	$ 0
Changes of assumptions	$ 6,639,120	$ 69,798
Net difference between projected and actual earnings on investments	$ 0	$ 19,633,631
Changes in proportionate share	$ 5,682,308	$ 117,282
Differences between employer contributions and employer's proportionate share of system contributions	$ 917,841	$ 0
Total (prior to post-MD contributions)	$ 15,721,851	$ 19,820,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,098,860)

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	$ 53,437
2nd Fiscal Year	(176,589)
3rd Fiscal Year	(1,271,778)
4th Fiscal Year	(3,668,532)
5th Fiscal Year	964,601
Thereafter	0
Total	$ (4,098,860)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04845842%
Employer's proportionate share at MD		0.05231362%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,575,294
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,260,099**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,293,337
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,212,469

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	908,045
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	156,324
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(179,397)
Employer's Total Pension Expense/(Income)	**$**	**884,972**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 585,986	$ 0
Changes of assumptions	$ 1,567,091	$ 16,475
Net difference between projected and actual earnings on investments	$ 0	$ 4,634,303
Changes in proportionate share	$ 683,098	$ 95,069
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 478,336
Total (prior to post-MD contributions)	$ 2,836,175	$ 5,224,183
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,388,008)

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	$ (387,252)
2nd Fiscal Year	(456,151)
3rd Fiscal Year	(640,963)
4th Fiscal Year	(1,069,886)
5th Fiscal Year	166,244
Thereafter	0
Total	$ (2,388,008)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01895195%
Employer's proportionate share at MD		0.02458263%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,135,967
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,941,675**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,776,747
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	569,750
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	426,699
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	260,782
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(33,197)
Employer's Total Pension Expense/(Income)	**$**	**654,284**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 275,360	$ 0
Changes of assumptions	$ 736,390	$ 7,742
Net difference between projected and actual earnings on investments	$ 0	$ 2,177,700
Changes in proportionate share	$ 1,152,255	$ 372,691
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,355	$ 80,274
Total (prior to post-MD contributions)	$ 2,188,360	$ 2,638,407
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (450,047)

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	$ 47,165
2nd Fiscal Year	(40,181)
3rd Fiscal Year	(221,020)
4th Fiscal Year	(376,157)
5th Fiscal Year	140,147
Thereafter	0
Total	$ (450,047)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00153182%
Employer's proportionate share at MD		0.00146872%
Employer's proportionate share of system NPL/(A) at prior MD	$	334,296
Employer's proportionate share of system NPL/(A) at MD	**$**	**175,754**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	345,139
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	34,040
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	25,494
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(655)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,152)
Employer's Total Pension Expense/(Income)	**$**	**13,687**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,452	$ 0
Changes of assumptions	$ 43,997	$ 463
Net difference between projected and actual earnings on investments	$ 0	$ 130,109
Changes in proportionate share	$ 8,599	$ 9,628
Differences between employer contributions and employer's proportionate share of system contributions	$ 208	$ 43,268
Total (prior to post-MD contributions)	$ 69,256	$ 183,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (114,212)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,720)
2nd Fiscal Year	(23,546)
3rd Fiscal Year	(28,860)
4th Fiscal Year	(39,960)
5th Fiscal Year	872
Thereafter	0
Total	$ (114,212)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00008345%
Employer's proportionate share at MD		0.00009256%
Employer's proportionate share of system NPL/(A) at prior MD	$	18,212
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,076**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	21,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,145
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,607
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(231)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,521)
Employer's Total Pension Expense/(Income)	**$**	**(145)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,037	$ 0
Changes of assumptions	$ 2,773	$ 29
Net difference between projected and actual earnings on investments	$ 0	$ 8,200
Changes in proportionate share	$ 1,888	$ 1,521
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,864
Total (prior to post-MD contributions)	$ 5,698	$ 13,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,916)

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	$ (2,077)
2nd Fiscal Year	(1,758)
3rd Fiscal Year	(2,008)
4th Fiscal Year	(2,291)
5th Fiscal Year	218
Thereafter	0
Total	$ (7,916)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.33663030%
Employer's proportionate share at MD		0.35360831%
Employer's proportionate share of system NPL/(A) at prior MD	$	73,464,310
Employer's proportionate share of system NPL/(A) at MD	**$**	**42,314,467**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	83,095,491
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,195,551
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,137,836
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,588,944
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(129,188)
Employer's Total Pension Expense/(Income)	**$**	**8,597,592**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,960,911	$ 0
Changes of assumptions	$ 10,592,585	$ 111,362
Net difference between projected and actual earnings on investments	$ 0	$ 31,325,072
Changes in proportionate share	$ 8,334,144	$ 988,483
Differences between employer contributions and employer's proportionate share of system contributions	$ 130,873	$ 1,814,007
Total (prior to post-MD contributions)	$ 23,018,513	$ 34,238,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,220,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,144,690)
2nd Fiscal Year	(1,664,911)
3rd Fiscal Year	(2,695,112)
4th Fiscal Year	(6,798,406)
5th Fiscal Year	1,082,708
Thereafter	0
Total	$ (11,220,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12619166%
Employer's proportionate share at MD		0.13213619%
Employer's proportionate share of system NPL/(A) at prior MD	$	27,539,361
Employer's proportionate share of system NPL/(A) at MD	**$**	**15,812,051**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	31,051,085
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,062,510
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,293,584
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(324,249)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	104,236
Employer's Total Pension Expense/(Income)	**$**	**2,073,571**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,480,111	$ 0
Changes of assumptions	$ 3,958,232	$ 41,614
Net difference between projected and actual earnings on investments	$ 0	$ 11,705,539
Changes in proportionate share	$ 1,067,797	$ 1,073,983
Differences between employer contributions and employer's proportionate share of system contributions	$ 251,351	$ 176,365
Total (prior to post-MD contributions)	$ 6,757,491	$ 12,997,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,240,010)

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	$ (1,094,071)
2nd Fiscal Year	(1,165,472)
3rd Fiscal Year	(1,730,507)
4th Fiscal Year	(2,697,095)
5th Fiscal Year	447,138
Thereafter	0
Total	$ (6,240,010)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.95630578%
Employer's proportionate share at MD		0.96721909%
Employer's proportionate share of system NPL/(A) at prior MD	$	208,698,814
Employer's proportionate share of system NPL/(A) at MD	**$**	**115,742,078**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	227,289,753
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	22,417,159
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,788,724
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	146,794
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(331,155)
Employer's Total Pension Expense/(Income)	**$**	**16,604,363**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,834,215	$ 0
Changes of assumptions	$ 28,973,727	$ 304,606
Net difference between projected and actual earnings on investments	$ 0	$ 85,682,963
Changes in proportionate share	$ 3,765,919	$ 674,647
Differences between employer contributions and employer's proportionate share of system contributions	$ 505,674	$ 2,385,461
Total (prior to post-MD contributions)	$ 44,079,535	$ 89,047,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (44,968,142)

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	$ (7,357,446)
2nd Fiscal Year	(8,082,102)
3rd Fiscal Year	(11,900,810)
4th Fiscal Year	(20,387,218)
5th Fiscal Year	2,759,434
Thereafter	0
Total	$ (44,968,142)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.39906072%
Employer's proportionate share at MD		0.38469938%
Employer's proportionate share of system NPL/(A) at prior MD	$	87,088,775
Employer's proportionate share of system NPL/(A) at MD	**$**	**46,034,974**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	90,401,676
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,916,147
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,677,507
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(429,787)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(724,577)
Employer's Total Pension Expense/(Income)	**$**	**5,523,143**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,309,174	$ 0
Changes of assumptions	$ 11,523,940	$ 121,153
Net difference between projected and actual earnings on investments	$ 0	$ 34,079,334
Changes in proportionate share	$ 1,041,909	$ 2,439,182
Differences between employer contributions and employer's proportionate share of system contributions	$ 25,016	$ 2,213,509
Total (prior to post-MD contributions)	$ 16,900,039	$ 38,853,178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,953,139)

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	$ (3,982,255)
2nd Fiscal Year	(4,128,482)
3rd Fiscal Year	(5,753,919)
4th Fiscal Year	(8,909,448)
5th Fiscal Year	820,966
Thereafter	0
Total	$ (21,953,139)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.34689087%
Employer's proportionate share at MD		0.33391546%
Employer's proportionate share of system NPL/(A) at prior MD	$	75,703,519
Employer's proportionate share of system NPL/(A) at MD	**$**	**39,957,926**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	78,467,809
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,739,132
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,796,013
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(462,897)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	33,255
Employer's Total Pension Expense/(Income)	**$**	**5,366,371**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,740,323	$ 0
Changes of assumptions	$ 10,002,672	$ 105,160
Net difference between projected and actual earnings on investments	$ 0	$ 29,580,543
Changes in proportionate share	$ 1,447,781	$ 2,478,744
Differences between employer contributions and employer's proportionate share of system contributions	$ 577,105	$ 1,021,372
Total (prior to post-MD contributions)	$ 15,767,881	$ 33,185,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,417,938)

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	$ (2,866,768)
2nd Fiscal Year	(3,007,160)
3rd Fiscal Year	(4,735,677)
4th Fiscal Year	(7,578,662)
5th Fiscal Year	770,328
Thereafter	0
Total	$ (17,417,938)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.21313009%
Employer's proportionate share at MD		0.20482379%
Employer's proportionate share of system NPL/(A) at prior MD	$	46,512,316
Employer's proportionate share of system NPL/(A) at MD	**$**	**24,510,198**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	48,132,165
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,747,185
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,555,275
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(639,455)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	135,307
Employer's Total Pension Expense/(Income)	**$**	**3,051,127**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,294,315	$ 0
Changes of assumptions	$ 6,135,640	$ 64,505
Net difference between projected and actual earnings on investments	$ 0	$ 18,144,709
Changes in proportionate share	$ 532,984	$ 1,503,781
Differences between employer contributions and employer's proportionate share of system contributions	$ 140,074	$ 245,975
Total (prior to post-MD contributions)	$ 9,103,013	$ 19,958,970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,855,957)

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	$ (1,897,912)
2nd Fiscal Year	(1,941,985)
3rd Fiscal Year	(2,813,610)
4th Fiscal Year	(4,650,366)
5th Fiscal Year	447,916
Thereafter	0
Total	$ (10,855,957)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07115313%
Employer's proportionate share at MD		0.07751216%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,528,060
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,275,477**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,214,818
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,796,493
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,345,435
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,679
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	85,279
Employer's Total Pension Expense/(Income)	**$**	**1,446,393**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 868,245	$ 0
Changes of assumptions	$ 2,321,931	$ 24,411
Net difference between projected and actual earnings on investments	$ 0	$ 6,866,564
Changes in proportionate share	$ 918,357	$ 386,712
Differences between employer contributions and employer's proportionate share of system contributions	$ 145,033	$ 19,035
Total (prior to post-MD contributions)	$ 4,253,566	$ 7,296,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,043,156)

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	$ (554,159)
2nd Fiscal Year	(537,549)
3rd Fiscal Year	(796,865)
4th Fiscal Year	(1,452,000)
5th Fiscal Year	297,417
Thereafter	0
Total	$ (3,043,156)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.47723898%
Employer's proportionate share at MD		0.52653849%
Employer's proportionate share of system NPL/(A) at prior MD	$	104,149,960
Employer's proportionate share of system NPL/(A) at MD	**$**	**63,008,122**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	123,732,880
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	12,203,540
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	9,139,511
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,284,808
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,893,556)
Employer's Total Pension Expense/(Income)	**$**	**8,530,763**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,897,972	$ 0
Changes of assumptions	$ 15,772,830	$ 165,822
Net difference between projected and actual earnings on investments	$ 0	$ 46,644,425
Changes in proportionate share	$ 8,386,586	$ 1,704,557
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,960,843
Total (prior to post-MD contributions)	$ 30,057,388	$ 54,475,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,418,259)

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	$ (4,406,140)
2nd Fiscal Year	(4,561,020)
3rd Fiscal Year	(6,645,455)
4th Fiscal Year	(10,615,313)
5th Fiscal Year	1,809,670
Thereafter	0
Total	$ (24,418,259)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.38209410%
Employer's proportionate share at MD		0.39266625%
Employer's proportionate share of system NPL/(A) at prior MD	$	83,386,075
Employer's proportionate share of system NPL/(A) at MD	**$**	**46,988,328**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	92,273,835
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,100,794
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,815,793
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	120,549
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,171,299
Employer's Total Pension Expense/(Income)	**$**	**11,107,641**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,398,415	$ 0
Changes of assumptions	$ 11,762,593	$ 123,662
Net difference between projected and actual earnings on investments	$ 0	$ 34,785,095
Changes in proportionate share	$ 3,373,626	$ 4,090,608
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,159,568	$ 0
Total (prior to post-MD contributions)	$ 31,694,202	$ 38,999,365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,305,163)

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	$ 756,356
2nd Fiscal Year	46,128
3rd Fiscal Year	(2,285,852)
4th Fiscal Year	(7,169,634)
5th Fiscal Year	1,347,839
Thereafter	0
Total	$ (7,305,163)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06516947%
Employer's proportionate share at MD		0.06578371%
Employer's proportionate share of system NPL/(A) at prior MD	$	14,222,220
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,871,994**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,458,714
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,524,664
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,141,856
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,577)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,428
Employer's Total Pension Expense/(Income)	**$**	**1,139,707**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 736,870	$ 0
Changes of assumptions	$ 1,970,597	$ 20,717
Net difference between projected and actual earnings on investments	$ 0	$ 5,827,576
Changes in proportionate share	$ 253,027	$ 150,595
Differences between employer contributions and employer's proportionate share of system contributions	$ 199,994	$ 179,242
Total (prior to post-MD contributions)	$ 3,160,488	$ 6,178,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,017,642)

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	$ (509,239)
2nd Fiscal Year	(559,243)
3rd Fiscal Year	(742,118)
4th Fiscal Year	(1,382,458)
5th Fiscal Year	175,416
Thereafter	0
Total	$ (3,017,642)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01916078%
Employer's proportionate share at MD		0.01628425%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,181,541
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,948,651**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,826,685
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	377,419
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	282,658
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(114,584)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,502)
Employer's Total Pension Expense/(Income)	**$**	**163,572**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 182,407	$ 0
Changes of assumptions	$ 487,806	$ 5,128
Net difference between projected and actual earnings on investments	$ 0	$ 1,442,572
Changes in proportionate share	$ 131,729	$ 489,445
Differences between employer contributions and employer's proportionate share of system contributions	$ 169,024	$ 165,300
Total (prior to post-MD contributions)	$ 970,966	$ 2,102,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,131,479)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (239,855)
2nd Fiscal Year	(204,634)
3rd Fiscal Year	(292,476)
4th Fiscal Year	(416,468)
5th Fiscal Year	21,954
Thereafter	0
Total	$ (1,131,479)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		1.31953749%
Employer's proportionate share at MD		1.36200548%
Employer's proportionate share of system NPL/(A) at prior MD	$	287,968,466
Employer's proportionate share of system NPL/(A) at MD	**$**	**162,984,111**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	320,061,807
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	31,567,092
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	23,641,318
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	824,256
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,327,137)
Employer's Total Pension Expense/(Income)	**$**	**23,138,437**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,256,378	$ 0
Changes of assumptions	$ 40,799,830	$ 428,935
Net difference between projected and actual earnings on investments	$ 0	$ 120,655,875
Changes in proportionate share	$ 7,425,110	$ 3,402,746
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,954,912	$ 5,499,126
Total (prior to post-MD contributions)	$ 65,436,230	$ 129,986,682
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (64,550,452)

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	$ (11,485,726)
2nd Fiscal Year	(12,278,496)
3rd Fiscal Year	(17,227,266)
4th Fiscal Year	(27,947,009)
5th Fiscal Year	4,388,045
Thereafter	0
Total	$ (64,550,452)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00529354%
Employer's proportionate share at MD		0.00725654%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,155,233
Employer's proportionate share of system NPL/(A) at MD	**$**	**868,352**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,705,236
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	168,184

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	125,957
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	174,306
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	88,621
Employer's Total Pension Expense/(Income)	**$**	**388,884**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 81,283	$ 0
Changes of assumptions	$ 217,375	$ 2,285
Net difference between projected and actual earnings on investments	$ 0	$ 642,835
Changes in proportionate share	$ 479,658	$ 62
Differences between employer contributions and employer's proportionate share of system contributions	$ 233,974	$ 0
Total (prior to post-MD contributions)	$ 1,012,290	$ 645,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 367,108

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	$ 200,041
2nd Fiscal Year	136,700
3rd Fiscal Year	33,933
4th Fiscal Year	(59,275)
5th Fiscal Year	55,709
Thereafter	0
Total	$ 367,108

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16824702%
Employer's proportionate share at MD		0.17453113%
Employer's proportionate share of system NPL/(A) at prior MD	$	36,717,287
Employer's proportionate share of system NPL/(A) at MD	**$**	**20,885,233**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	41,013,601
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,045,094
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,029,464
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(140,356)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	172,865
Employer's Total Pension Expense/(Income)	**$**	**3,061,973**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,954,994	$ 0
Changes of assumptions	$ 5,228,203	$ 54,965
Net difference between projected and actual earnings on investments	$ 0	$ 15,461,176
Changes in proportionate share	$ 1,324,445	$ 837,860
Differences between employer contributions and employer's proportionate share of system contributions	$ 320,531	$ 228,448
Total (prior to post-MD contributions)	$ 8,828,173	$ 16,582,449
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,754,276)

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	$ (1,196,982)
2nd Fiscal Year	(1,362,921)
3rd Fiscal Year	(2,186,494)
4th Fiscal Year	(3,576,409)
5th Fiscal Year	568,530
Thereafter	0
Total	$ (7,754,276)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.59550352%
Employer's proportionate share at MD		0.64349451%
Employer's proportionate share of system NPL/(A) at prior MD	$	129,959,351
Employer's proportionate share of system NPL/(A) at MD	**$**	**77,003,641**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	151,216,730
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	14,914,221
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	11,169,602
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,220,746
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,336,569)
Employer's Total Pension Expense/(Income)	**$**	**10,053,779**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,208,044	$ 0
Changes of assumptions	$ 19,276,330	$ 202,655
Net difference between projected and actual earnings on investments	$ 0	$ 57,005,199
Changes in proportionate share	$ 10,093,555	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 12,315,492
Total (prior to post-MD contributions)	$ 36,577,929	$ 69,523,346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,945,417)

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	$ (5,873,822)
2nd Fiscal Year	(6,359,362)
3rd Fiscal Year	(8,802,376)
4th Fiscal Year	(13,773,388)
5th Fiscal Year	1,863,530
Thereafter	0
Total	$ (32,945,417)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.57571271%
Employer's proportionate share at MD		0.61002990%
Employer's proportionate share of system NPL/(A) at prior MD	$	125,640,315
Employer's proportionate share of system NPL/(A) at MD	**$**	**72,999,105**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	143,352,780
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	14,138,614
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	10,588,732
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,011,826
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,411,556
Employer's Total Pension Expense/(Income)	**$**	**14,012,114**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,833,193	$ 0
Changes of assumptions	$ 18,273,874	$ 192,116
Net difference between projected and actual earnings on investments	$ 0	$ 54,040,672
Changes in proportionate share	$ 7,408,626	$ 2,039,560
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,457,872	$ 0
Total (prior to post-MD contributions)	$ 36,973,565	$ 56,272,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,298,783)

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	$ (1,228,710)
2nd Fiscal Year	(2,090,907)
3rd Fiscal Year	(6,286,889)
4th Fiscal Year	(11,864,495)
5th Fiscal Year	2,172,219
Thereafter	0
Total	$ (19,298,783)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15816053%
Employer's proportionate share at MD		0.15898886%
Employer's proportionate share of system NPL/(A) at prior MD	$	34,516,068
Employer's proportionate share of system NPL/(A) at MD	**$**	**19,025,370**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	37,361,275
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,684,872
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,759,685
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,374,436)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	790,986
Employer's Total Pension Expense/(Income)	**$**	**2,176,235**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,780,899	$ 0
Changes of assumptions	$ 4,762,623	$ 50,070
Net difference between projected and actual earnings on investments	$ 0	$ 14,084,334
Changes in proportionate share	$ 1,019,203	$ 2,528,688
Differences between employer contributions and employer's proportionate share of system contributions	$ 561,764	$ 302,795
Total (prior to post-MD contributions)	$ 8,124,489	$ 16,965,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,841,398)

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	$ (2,181,756)
2nd Fiscal Year	(1,516,016)
3rd Fiscal Year	(2,180,430)
4th Fiscal Year	(3,425,069)
5th Fiscal Year	461,873
Thereafter	0
Total	$ (8,841,398)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06453608%
Employer's proportionate share at MD		0.06623264%
Employer's proportionate share of system NPL/(A) at prior MD	$	14,083,992
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,925,716**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,564,209
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,535,069
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,149,648
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(268,310)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	170,044
Employer's Total Pension Expense/(Income)	**$**	**1,051,382**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 741,899	$ 0
Changes of assumptions	$ 1,984,045	$ 20,859
Net difference between projected and actual earnings on investments	$ 0	$ 5,867,346
Changes in proportionate share	$ 499,342	$ 1,326,059
Differences between employer contributions and employer's proportionate share of system contributions	$ 870,461	$ 86,424
Total (prior to post-MD contributions)	$ 4,095,747	$ 7,300,688
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,204,941)

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	$ (567,952)
2nd Fiscal Year	(532,058)
3rd Fiscal Year	(900,383)
4th Fiscal Year	(1,407,353)
5th Fiscal Year	202,805
Thereafter	0
Total	$ (3,204,941)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14519498%
Employer's proportionate share at MD		0.14900424%
Employer's proportionate share of system NPL/(A) at prior MD	$	31,686,539
Employer's proportionate share of system NPL/(A) at MD	**$**	**17,830,562**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	35,014,959
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,453,459
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,586,375
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	264,374
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(205,703)
Employer's Total Pension Expense/(Income)	**$**	**2,645,046**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,669,057	$ 0
Changes of assumptions	$ 4,463,527	$ 46,926
Net difference between projected and actual earnings on investments	$ 0	$ 13,199,827
Changes in proportionate share	$ 1,378,097	$ 710,205
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,139	$ 665,473
Total (prior to post-MD contributions)	$ 7,534,820	$ 14,622,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,087,611)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,090,776)
2nd Fiscal Year	(1,226,979)
3rd Fiscal Year	(2,025,356)
4th Fiscal Year	(3,185,738)
5th Fiscal Year	441,238
Thereafter	0
Total	$ (7,087,611)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.29618376%
Employer's proportionate share at MD		0.30756940%
Employer's proportionate share of system NPL/(A) at prior MD	$	64,637,484
Employer's proportionate share of system NPL/(A) at MD	**$**	**36,805,230**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	72,276,668
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,128,511
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,338,705
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,004,663)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	568,587
Employer's Total Pension Expense/(Income)	**$**	**4,902,629**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,445,210	$ 0
Changes of assumptions	$ 9,213,457	$ 96,863
Net difference between projected and actual earnings on investments	$ 0	$ 27,246,627
Changes in proportionate share	$ 2,346,529	$ 2,992,156
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,047,823	$ 47,732
Total (prior to post-MD contributions)	$ 16,053,019	$ 30,383,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,330,359)

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	$ (2,473,214)
2nd Fiscal Year	(2,592,784)
3rd Fiscal Year	(4,016,259)
4th Fiscal Year	(6,286,908)
5th Fiscal Year	1,038,806
Thereafter	0
Total	$ (14,330,359)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		4.25335580%
Employer's proportionate share at MD		4.54009190%
Employer's proportionate share of system NPL/(A) at prior MD	$	928,228,532
Employer's proportionate share of system NPL/(A) at MD	**$**	**543,289,183**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,066,889,993
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	105,225,346
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	78,805,672
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	21,126,089
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,136,609)
Employer's Total Pension Expense/(Income)	**$**	**92,795,152**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 50,855,419	$ 0
Changes of assumptions	$ 136,001,641	$ 1,429,808
Net difference between projected and actual earnings on investments	$ 0	$ 402,192,773
Changes in proportionate share	$ 74,978,060	$ 803,018
Differences between employer contributions and employer's proportionate share of system contributions	$ 119,285	$ 22,855,437
Total (prior to post-MD contributions)	$ 261,954,405	$ 427,281,036
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (165,326,631)

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	$ (20,103,790)
2nd Fiscal Year	(23,924,284)
3rd Fiscal Year	(46,804,495)
4th Fiscal Year	(89,591,289)
5th Fiscal Year	15,097,226
Thereafter	0
Total	$ (165,326,631)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13036361%
Employer's proportionate share at MD		0.14090599%
Employer's proportionate share of system NPL/(A) at prior MD	$	28,449,824
Employer's proportionate share of system NPL/(A) at MD	**$**	**16,861,487**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	33,111,927
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,265,767
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,445,808
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	754,954
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(267,841)
Employer's Total Pension Expense/(Income)	**$**	**2,932,921**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,578,345	$ 0
Changes of assumptions	$ 4,220,938	$ 44,375
Net difference between projected and actual earnings on investments	$ 0	$ 12,482,428
Changes in proportionate share	$ 2,165,602	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 771,546
Total (prior to post-MD contributions)	$ 7,964,885	$ 13,298,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,333,464)

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	$ (625,578)
2nd Fiscal Year	(911,837)
3rd Fiscal Year	(1,535,862)
4th Fiscal Year	(2,753,311)
5th Fiscal Year	493,124
Thereafter	0
Total	$ (5,333,464)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05255431%
Employer's proportionate share at MD		0.05596816%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,469,158
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,697,419**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,152,128
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,297,170
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	971,480
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,344
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	109,593
Employer's Total Pension Expense/(Income)	**$**	**1,088,417**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 626,922	$ 0
Changes of assumptions	$ 1,676,566	$ 17,626
Net difference between projected and actual earnings on investments	$ 0	$ 4,958,047
Changes in proportionate share	$ 880,442	$ 540,452
Differences between employer contributions and employer's proportionate share of system contributions	$ 200,127	$ 24,073
Total (prior to post-MD contributions)	$ 3,384,057	$ 5,540,198
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,156,141)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (262,910)
2nd Fiscal Year	(318,998)
3rd Fiscal Year	(678,303)
4th Fiscal Year	(1,103,226)
5th Fiscal Year	207,296
Thereafter	0
Total	$ (2,156,141)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00773948%
Employer's proportionate share at MD		0.00661551%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,689,021
Employer's proportionate share of system NPL/(A) at MD	**$**	**791,644**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,554,599
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	153,327
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	114,830
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,057
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(37,690)
Employer's Total Pension Expense/(Income)	**$**	**89,197**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 74,103	$ 0
Changes of assumptions	$ 198,172	$ 2,083
Net difference between projected and actual earnings on investments	$ 0	$ 586,048
Changes in proportionate share	$ 53,055	$ 157,217
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 80,864
Total (prior to post-MD contributions)	$ 325,330	$ 826,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (500,882)

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	$ (89,686)
2nd Fiscal Year	(105,477)
3rd Fiscal Year	(127,523)
4th Fiscal Year	(181,014)
5th Fiscal Year	2,818
Thereafter	0
Total	$ (500,882)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08644967%
Employer's proportionate share at MD		0.08962219%
Employer's proportionate share of system NPL/(A) at prior MD	$	18,866,291
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,724,621**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	21,060,591
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,077,166
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,555,637
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(275,739)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(104,941)
Employer's Total Pension Expense/(Income)	**$**	**1,174,957**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,003,895	$ 0
Changes of assumptions	$ 2,684,696	$ 28,225
Net difference between projected and actual earnings on investments	$ 0	$ 7,939,354
Changes in proportionate share	$ 459,890	$ 1,081,184
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,495	$ 371,108
Total (prior to post-MD contributions)	$ 4,151,976	$ 9,419,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,267,895)

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	$ (1,099,170)
2nd Fiscal Year	(1,147,394)
3rd Fiscal Year	(1,366,915)
4th Fiscal Year	(1,927,921)
5th Fiscal Year	273,505
Thereafter	0
Total	$ (5,267,895)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06562671%
Employer's proportionate share at MD		0.06857418%
Employer's proportionate share of system NPL/(A) at prior MD	$	14,322,005
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,205,915**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,114,455
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,589,338
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,190,292
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	262,938
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(333,189)
Employer's Total Pension Expense/(Income)	**$**	**1,120,041**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 768,127	$ 0
Changes of assumptions	$ 2,054,188	$ 21,596
Net difference between projected and actual earnings on investments	$ 0	$ 6,074,776
Changes in proportionate share	$ 907,420	$ 43,023
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,044,502
Total (prior to post-MD contributions)	$ 3,729,735	$ 7,183,897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,454,162)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (620,773)
2nd Fiscal Year	(642,125)
3rd Fiscal Year	(888,431)
4th Fiscal Year	(1,483,695)
5th Fiscal Year	180,862
Thereafter	0
Total	$ (3,454,162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01927253%
Employer's proportionate share at MD		0.01931924%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,205,929
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,311,833**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,539,887
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	447,760
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	335,338
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(91,563)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(28,584)
Employer's Total Pension Expense/(Income)	**$**	**215,191**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 216,403	$ 0
Changes of assumptions	$ 578,721	$ 6,084
Net difference between projected and actual earnings on investments	$ 0	$ 1,711,432
Changes in proportionate share	$ 9,076	$ 251,750
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,136	$ 108,785
Total (prior to post-MD contributions)	$ 824,336	$ 2,078,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,253,715)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (265,992)
2nd Fiscal Year	(277,527)
3rd Fiscal Year	(330,230)
4th Fiscal Year	(434,455)
5th Fiscal Year	54,489
Thereafter	0
Total	$ (1,253,715)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01006747%
Employer's proportionate share at MD		0.01072635%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,197,068
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,283,567**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,520,618
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	248,604
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	186,185
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	180,012
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(68,093)
Employer's Total Pension Expense/(Income)	**$**	**298,104**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 120,150	$ 0
Changes of assumptions	$ 321,315	$ 3,378
Net difference between projected and actual earnings on investments	$ 0	$ 950,214
Changes in proportionate share	$ 333,499	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 212,764
Total (prior to post-MD contributions)	$ 774,964	$ 1,166,356
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (391,392)

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	$ (12,592)
2nd Fiscal Year	(54,758)
3rd Fiscal Year	(122,956)
4th Fiscal Year	(229,239)
5th Fiscal Year	28,153
Thereafter	0
Total	$ (391,392)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00635825%
Employer's proportionate share at MD		0.00571792%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,387,589
Employer's proportionate share of system NPL/(A) at MD	**$**	**684,234**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,343,671
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	132,524
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	99,250
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(26,660)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,719)
Employer's Total Pension Expense/(Income)	**$**	**62,871**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 64,049	$ 0
Changes of assumptions	$ 171,284	$ 1,801
Net difference between projected and actual earnings on investments	$ 0	$ 506,533
Changes in proportionate share	$ 56,563	$ 121,160
Differences between employer contributions and employer's proportionate share of system contributions	$ 673	$ 31,046
Total (prior to post-MD contributions)	$ 292,569	$ 660,540
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (367,971)

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	$ (79,969)
2nd Fiscal Year	(65,672)
3rd Fiscal Year	(87,016)
4th Fiscal Year	(142,237)
5th Fiscal Year	6,922
Thereafter	0
Total	$ (367,971)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.34552008%
Employer's proportionate share at MD		0.33381769%
Employer's proportionate share of system NPL/(A) at prior MD	$	75,404,366
Employer's proportionate share of system NPL/(A) at MD	**$**	**39,946,227**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	78,444,833
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,736,866
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,794,316
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,677,441)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,090,251
Employer's Total Pension Expense/(Income)	**$**	**3,207,126**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,739,228	$ 0
Changes of assumptions	$ 9,999,743	$ 105,129
Net difference between projected and actual earnings on investments	$ 0	$ 29,571,882
Changes in proportionate share	$ 0	$ 19,176,795
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,714,782	$ 0
Total (prior to post-MD contributions)	$ 31,453,753	$ 48,853,806
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,400,053)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,297,491)
2nd Fiscal Year	(3,997,584)
3rd Fiscal Year	(2,986,230)
4th Fiscal Year	(6,874,782)
5th Fiscal Year	756,034
Thereafter	0
Total	$ (17,400,053)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05025634%
Employer's proportionate share at MD		0.05228808%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,967,662
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,257,043**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,287,335
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,211,877
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	907,602
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	977,667
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	296,941
Employer's Total Pension Expense/(Income)	**$**	**2,182,210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 585,700	$ 0
Changes of assumptions	$ 1,566,326	$ 16,467
Net difference between projected and actual earnings on investments	$ 0	$ 4,632,040
Changes in proportionate share	$ 1,842,674	$ 349,255
Differences between employer contributions and employer's proportionate share of system contributions	$ 145,800	$ 60,881
Total (prior to post-MD contributions)	$ 4,140,500	$ 5,058,643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (918,143)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 728,593
2nd Fiscal Year	(246,862)
3rd Fiscal Year	(544,570)
4th Fiscal Year	(1,025,823)
5th Fiscal Year	170,520
Thereafter	0
Total	$ (918,143)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05151536%
Employer's proportionate share at MD		0.04856072%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,242,423
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,811,009**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,411,431
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,125,488
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	842,904
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(129,690)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	479,918
Employer's Total Pension Expense/(Income)	**$**	**1,193,132**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 543,948	$ 0
Changes of assumptions	$ 1,454,670	$ 15,293
Net difference between projected and actual earnings on investments	$ 0	$ 4,301,845
Changes in proportionate share	$ 219,795	$ 653,169
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,965,166	$ 31,144
Total (prior to post-MD contributions)	$ 4,183,579	$ 5,001,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (817,872)

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	$ (12,671)
2nd Fiscal Year	(49,309)
3rd Fiscal Year	(310,334)
4th Fiscal Year	(714,445)
5th Fiscal Year	268,887
Thereafter	0
Total	$ (817,872)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01333334%
Employer's proportionate share at MD		0.00987390%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,909,793
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,181,558**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,320,298
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	228,847
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	171,388
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(36,009)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(100,348)
Employer's Total Pension Expense/(Income)	**$**	**35,031**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 110,602	$ 0
Changes of assumptions	$ 295,780	$ 3,110
Net difference between projected and actual earnings on investments	$ 0	$ 874,698
Changes in proportionate share	$ 148,606	$ 484,395
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 218,194
Total (prior to post-MD contributions)	$ 554,988	$ 1,580,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,025,409)

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	$ (206,567)
2nd Fiscal Year	(211,994)
3rd Fiscal Year	(254,265)
4th Fiscal Year	(332,540)
5th Fiscal Year	(20,044)
Thereafter	0
Total	$ (1,025,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05791944%
Employer's proportionate share at MD		0.06137271%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,640,014
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,344,153**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,422,160
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,422,430

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,065,291
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,397)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(104,660)
Employer's Total Pension Expense/(Income)	**$**	**959,234**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 687,461	$ 0
Changes of assumptions	$ 1,838,463	$ 19,328
Net difference between projected and actual earnings on investments	$ 0	$ 5,436,820
Changes in proportionate share	$ 565,917	$ 511,219
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,092	$ 296,869
Total (prior to post-MD contributions)	$ 3,092,933	$ 6,264,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,171,303)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (576,678)
2nd Fiscal Year	(654,817)
3rd Fiscal Year	(873,728)
4th Fiscal Year	(1,272,444)
5th Fiscal Year	206,364
Thereafter	0
Total	$ (3,171,303)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07880317%
Employer's proportionate share at MD		0.08741841%
Employer's proportionate share of system NPL/(A) at prior MD	$	17,197,562
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,460,906**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,542,718
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,026,089
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,517,385
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	144,463
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	24,558
Employer's Total Pension Expense/(Income)	**$**	**1,686,406**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 979,209	$ 0
Changes of assumptions	$ 2,618,680	$ 27,531
Net difference between projected and actual earnings on investments	$ 0	$ 7,744,128
Changes in proportionate share	$ 1,424,755	$ 531,385
Differences between employer contributions and employer's proportionate share of system contributions	$ 128,274	$ 118,994
Total (prior to post-MD contributions)	$ 5,150,918	$ 8,422,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,271,120)

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	$ (510,073)
2nd Fiscal Year	(557,577)
3rd Fiscal Year	(937,526)
4th Fiscal Year	(1,620,495)
5th Fiscal Year	354,552
Thereafter	0
Total	$ (3,271,120)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00153720%
Employer's proportionate share at MD		0.00177301%
Employer's proportionate share of system NPL/(A) at prior MD	$	335,470
Employer's proportionate share of system NPL/(A) at MD	**$**	**212,167**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	416,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	41,093
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	30,775
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,028)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,981
Employer's Total Pension Expense/(Income)	**$**	**27,728**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,860	$ 0
Changes of assumptions	$ 53,112	$ 558
Net difference between projected and actual earnings on investments	$ 0	$ 157,066
Changes in proportionate share	$ 33,312	$ 36,842
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,339	$ 0
Total (prior to post-MD contributions)	$ 121,623	$ 194,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (72,843)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (19,524)
2nd Fiscal Year	(15,228)
3rd Fiscal Year	(17,144)
4th Fiscal Year	(29,536)
5th Fiscal Year	8,590
Thereafter	0
Total	$ (72,843)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00436002%
Employer's proportionate share at MD		0.00462810%
Employer's proportionate share of system NPL/(A) at prior MD	$	951,506
Employer's proportionate share of system NPL/(A) at MD	**$**	**553,821**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,087,571
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	107,265
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	80,333
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(17,107)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,134
Employer's Total Pension Expense/(Income)	**$**	**66,360**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 51,841	$ 0
Changes of assumptions	$ 138,638	$ 1,458
Net difference between projected and actual earnings on investments	$ 0	$ 409,989
Changes in proportionate share	$ 38,461	$ 54,511
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,304	$ 8,564
Total (prior to post-MD contributions)	$ 231,244	$ 474,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (243,278)

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	$ (56,250)
2nd Fiscal Year	(53,351)
3rd Fiscal Year	(56,593)
4th Fiscal Year	(92,540)
5th Fiscal Year	15,456
Thereafter	0
Total	$ (243,278)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03234448%
Employer's proportionate share at MD		0.03757383%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,058,678
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,496,265**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,829,588
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	870,846
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	652,196
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	153,988
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	41,728
Employer's Total Pension Expense/(Income)	**$**	**847,912**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 420,880	$ 0
Changes of assumptions	$ 1,125,550	$ 11,833
Net difference between projected and actual earnings on investments	$ 0	$ 3,328,550
Changes in proportionate share	$ 980,992	$ 84,782
Differences between employer contributions and employer's proportionate share of system contributions	$ 398,647	$ 412,124
Total (prior to post-MD contributions)	$ 2,926,069	$ 3,837,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (911,220)

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	$ (17,127)
2nd Fiscal Year	(44,086)
3rd Fiscal Year	(300,646)
4th Fiscal Year	(691,166)
5th Fiscal Year	141,804
Thereafter	0
Total	$ (911,220)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00121740%
Employer's proportionate share at MD		0.00172250%
Employer's proportionate share of system NPL/(A) at prior MD	$	265,679
Employer's proportionate share of system NPL/(A) at MD	**$**	**206,123**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	404,776
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	39,922
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,899
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,329)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,233)
Employer's Total Pension Expense/(Income)	**$**	**20,337**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,294	$ 0
Changes of assumptions	$ 51,599	$ 542
Net difference between projected and actual earnings on investments	$ 0	$ 152,591
Changes in proportionate share	$ 76,490	$ 71,781
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,031	$ 20,301
Total (prior to post-MD contributions)	$ 149,414	$ 245,215
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (95,801)

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	$ (22,751)
2nd Fiscal Year	(23,719)
3rd Fiscal Year	(29,519)
4th Fiscal Year	(29,819)
5th Fiscal Year	10,007
Thereafter	0
Total	$ (95,801)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08205440%
Employer's proportionate share at MD		0.08698128%
Employer's proportionate share of system NPL/(A) at prior MD	$	17,907,092
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,408,597**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,439,995
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,015,958
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,509,797
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(98,090)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(284,899)
Employer's Total Pension Expense/(Income)	**$**	**1,126,808**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 974,313	$ 0
Changes of assumptions	$ 2,605,585	$ 27,393
Net difference between projected and actual earnings on investments	$ 0	$ 7,705,404
Changes in proportionate share	$ 811,266	$ 905,417
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 709,662
Total (prior to post-MD contributions)	$ 4,391,164	$ 9,347,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,956,712)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,002,400)
2nd Fiscal Year	(1,041,776)
3rd Fiscal Year	(1,337,950)
4th Fiscal Year	(1,854,616)
5th Fiscal Year	280,029
Thereafter	0
Total	$ (4,956,712)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00298664%
Employer's proportionate share at MD		0.00232958%
Employer's proportionate share of system NPL/(A) at prior MD	$	651,788
Employer's proportionate share of system NPL/(A) at MD	**$**	**278,769**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	547,435
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	53,992
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	40,436
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(31,454)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,987)
Employer's Total Pension Expense/(Income)	**$**	**2,995**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,095	$ 0
Changes of assumptions	$ 69,784	$ 734
Net difference between projected and actual earnings on investments	$ 0	$ 206,370
Changes in proportionate share	$ 26,052	$ 108,094
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,024	$ 22,104
Total (prior to post-MD contributions)	$ 128,955	$ 337,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (208,347)

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	$ (42,442)
2nd Fiscal Year	(45,801)
3rd Fiscal Year	(49,594)
4th Fiscal Year	(69,052)
5th Fiscal Year	(1,458)
Thereafter	0
Total	$ (208,347)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02224657%
Employer's proportionate share at MD		0.02092914%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,854,967
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,504,481**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,918,202
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	485,073
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	363,282
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(126,650)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	19,138
Employer's Total Pension Expense/(Income)	**$**	**255,770**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 234,436	$ 0
Changes of assumptions	$ 626,947	$ 6,591
Net difference between projected and actual earnings on investments	$ 0	$ 1,854,048
Changes in proportionate share	$ 0	$ 283,019
Differences between employer contributions and employer's proportionate share of system contributions	$ 48,022	$ 32,046
Total (prior to post-MD contributions)	$ 909,405	$ 2,175,704
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,266,299)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (243,567)
2nd Fiscal Year	(263,044)
3rd Fiscal Year	(317,313)
4th Fiscal Year	(485,641)
5th Fiscal Year	43,264
Thereafter	0
Total	$ (1,266,299)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09868575%
Employer's proportionate share at MD		0.10094326%
Employer's proportionate share of system NPL/(A) at prior MD	$	21,536,625
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,079,355**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	23,720,963
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,339,554
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,752,145
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	29,029
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(443,348)
Employer's Total Pension Expense/(Income)	**$**	**1,337,826**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,130,707	$ 0
Changes of assumptions	$ 3,023,826	$ 31,790
Net difference between projected and actual earnings on investments	$ 0	$ 8,942,253
Changes in proportionate share	$ 646,679	$ 78,785
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,378,140
Total (prior to post-MD contributions)	$ 4,801,212	$ 10,430,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,629,756)

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	$ (1,100,180)
2nd Fiscal Year	(1,103,701)
3rd Fiscal Year	(1,435,500)
4th Fiscal Year	(2,243,238)
5th Fiscal Year	252,863
Thereafter	0
Total	$ (5,629,756)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09701032%
Employer's proportionate share at MD		0.09568500%
Employer's proportionate share of system NPL/(A) at prior MD	$	21,170,989
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,450,126**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	22,485,309
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,217,684
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,660,874
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(22,377)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(162,061)
Employer's Total Pension Expense/(Income)	**$**	**1,476,436**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,071,807	$ 0
Changes of assumptions	$ 2,866,311	$ 30,134
Net difference between projected and actual earnings on investments	$ 0	$ 8,476,440
Changes in proportionate share	$ 605,766	$ 748,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,640	$ 489,743
Total (prior to post-MD contributions)	$ 4,560,524	$ 9,744,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,184,455)

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	$ (928,810)
2nd Fiscal Year	(910,706)
3rd Fiscal Year	(1,413,633)
4th Fiscal Year	(2,166,069)
5th Fiscal Year	234,763
Thereafter	0
Total	$ (5,184,455)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.28891316%
Employer's proportionate share at MD		0.29275645%
Employer's proportionate share of system NPL/(A) at prior MD	$	63,050,789
Employer's proportionate share of system NPL/(A) at MD	**$**	**35,032,642**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	68,795,728
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,785,193
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,081,586
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(125,460)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	395,384
Employer's Total Pension Expense/(Income)	**$**	**5,351,510**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,279,284	$ 0
Changes of assumptions	$ 8,769,725	$ 92,198
Net difference between projected and actual earnings on investments	$ 0	$ 25,934,393
Changes in proportionate share	$ 1,948,936	$ 663,912
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,575,678	$ 998,619
Total (prior to post-MD contributions)	$ 15,573,623	$ 27,689,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,115,499)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,734,011)
2nd Fiscal Year	(1,735,074)
3rd Fiscal Year	(3,271,938)
4th Fiscal Year	(6,171,085)
5th Fiscal Year	796,609
Thereafter	0
Total	$ (12,115,499)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03405103%
Employer's proportionate share at MD		0.03301777%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,431,106
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,951,065**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,758,946
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	765,250
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	573,113
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(155,156)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,496
Employer's Total Pension Expense/(Income)	**$**	**433,453**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 369,845	$ 0
Changes of assumptions	$ 989,070	$ 10,398
Net difference between projected and actual earnings on investments	$ 0	$ 2,924,943
Changes in proportionate share	$ 4,271	$ 359,736
Differences between employer contributions and employer's proportionate share of system contributions	$ 119,200	$ 32,678
Total (prior to post-MD contributions)	$ 1,482,386	$ 3,327,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,845,369)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (352,159)
2nd Fiscal Year	(370,940)
3rd Fiscal Year	(472,917)
4th Fiscal Year	(732,697)
5th Fiscal Year	83,345
Thereafter	0
Total	$ (1,845,369)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04990697%
Employer's proportionate share at MD		0.04294479%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,891,417
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,138,980**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,091,727
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	995,328
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	745,424
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(275,046)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	65,248
Employer's Total Pension Expense/(Income)	**$**	**535,626**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 481,042	$ 0
Changes of assumptions	$ 1,286,441	$ 13,525
Net difference between projected and actual earnings on investments	$ 0	$ 3,804,347
Changes in proportionate share	$ 354,490	$ 1,169,385
Differences between employer contributions and employer's proportionate share of system contributions	$ 160,454	$ 88,721
Total (prior to post-MD contributions)	$ 2,282,427	$ 5,075,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,793,551)

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	$ (531,231)
2nd Fiscal Year	(538,321)
3rd Fiscal Year	(665,791)
4th Fiscal Year	(1,094,586)
5th Fiscal Year	36,379
Thereafter	0
Total	$ (2,793,551)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04024266%
Employer's proportionate share at MD		0.04229696%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,782,333
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,061,457**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,939,491
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	980,313
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	734,179
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(130,462)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,117
Employer's Total Pension Expense/(Income)	**$**	**604,834**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 473,785	$ 0
Changes of assumptions	$ 1,267,035	$ 13,321
Net difference between projected and actual earnings on investments	$ 0	$ 3,746,958
Changes in proportionate share	$ 461,904	$ 570,215
Differences between employer contributions and employer's proportionate share of system contributions	$ 32,967	$ 143,792
Total (prior to post-MD contributions)	$ 2,235,691	$ 4,474,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,238,595)

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	$ (438,496)
2nd Fiscal Year	(416,782)
3rd Fiscal Year	(617,792)
4th Fiscal Year	(900,088)
5th Fiscal Year	134,564
Thereafter	0
Total	$ (2,238,595)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07223655%
Employer's proportionate share at MD		0.07306842%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,764,500
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,743,718**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,170,570
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,693,501
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,268,302
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	24,568
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	73,332
Employer's Total Pension Expense/(Income)	**$**	**1,366,202**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 818,469	$ 0
Changes of assumptions	$ 2,188,816	$ 23,011
Net difference between projected and actual earnings on investments	$ 0	$ 6,472,907
Changes in proportionate share	$ 357,711	$ 70,719
Differences between employer contributions and employer's proportionate share of system contributions	$ 123,191	$ 29,845
Total (prior to post-MD contributions)	$ 3,488,187	$ 6,596,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,108,295)

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	$ (456,686)
2nd Fiscal Year	(525,578)
3rd Fiscal Year	(829,501)
4th Fiscal Year	(1,510,653)
5th Fiscal Year	214,124
Thereafter	0
Total	$ (3,108,295)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00376511%
Employer's proportionate share at MD		0.00385753%
Employer's proportionate share of system NPL/(A) at prior MD	$	821,677
Employer's proportionate share of system NPL/(A) at MD	**$**	**461,611**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	906,493
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	89,406
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	66,958
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,587)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,403
Employer's Total Pension Expense/(Income)	**$**	**66,774**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,210	$ 0
Changes of assumptions	$ 115,555	$ 1,215
Net difference between projected and actual earnings on investments	$ 0	$ 341,727
Changes in proportionate share	$ 58,330	$ 25,852
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,803	$ 7,995
Total (prior to post-MD contributions)	$ 221,898	$ 376,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (154,891)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,908)
2nd Fiscal Year	(19,031)
3rd Fiscal Year	(38,791)
4th Fiscal Year	(79,220)
5th Fiscal Year	11,060
Thereafter	0
Total	$ (154,891)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01350591%
Employer's proportionate share at MD		0.00842921%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,947,454
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,008,680**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,980,806
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	195,363
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	146,312
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(219,671)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	162,657
Employer's Total Pension Expense/(Income)	**$**	**89,298**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 94,419	$ 0
Changes of assumptions	$ 252,503	$ 2,655
Net difference between projected and actual earnings on investments	$ 0	$ 746,718
Changes in proportionate share	$ 0	$ 794,264
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,202,481	$ 224,345
Total (prior to post-MD contributions)	$ 1,549,403	$ 1,767,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (218,579)

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	$ (95,415)
2nd Fiscal Year	(55,779)
3rd Fiscal Year	(51,170)
4th Fiscal Year	(83,723)
5th Fiscal Year	67,508
Thereafter	0
Total	$ (218,579)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10387483%
Employer's proportionate share at MD		0.10893946%
Employer's proportionate share of system NPL/(A) at prior MD	$	22,669,061
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,036,219**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	25,600,015
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,524,881
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,890,941
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	243,005
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(262,898)
Employer's Total Pension Expense/(Income)	**$**	**1,871,048**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,220,275	$ 0
Changes of assumptions	$ 3,263,358	$ 34,308
Net difference between projected and actual earnings on investments	$ 0	$ 9,650,612
Changes in proportionate share	$ 777,928	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 745,260
Total (prior to post-MD contributions)	$ 5,261,561	$ 10,430,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,168,619)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (878,952)
2nd Fiscal Year	(998,200)
3rd Fiscal Year	(1,368,729)
4th Fiscal Year	(2,257,602)
5th Fiscal Year	334,864
Thereafter	0
Total	$ (5,168,619)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02744462%
Employer's proportionate share at MD		0.02688369%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,989,360
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,217,031**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,317,480
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	623,081
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	466,640
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	61,786
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(53,860)
Employer's Total Pension Expense/(Income)	**$**	**474,566**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 301,135	$ 0
Changes of assumptions	$ 805,320	$ 8,466
Net difference between projected and actual earnings on investments	$ 0	$ 2,381,543
Changes in proportionate share	$ 355,790	$ 89,914
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,945	$ 209,066
Total (prior to post-MD contributions)	$ 1,468,190	$ 2,688,989
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,220,799)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (156,222)
2nd Fiscal Year	(191,648)
3rd Fiscal Year	(333,624)
4th Fiscal Year	(599,195)
5th Fiscal Year	59,889
Thereafter	0
Total	$ (1,220,799)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00718035%
Employer's proportionate share at MD		0.00739164%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,566,999
Employer's proportionate share of system NPL/(A) at MD	**$**	**884,519**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,736,984
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	171,315
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	128,302
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(55,768)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,786)
Employer's Total Pension Expense/(Income)	**$**	**57,748**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,797	$ 0
Changes of assumptions	$ 221,422	$ 2,328
Net difference between projected and actual earnings on investments	$ 0	$ 654,803
Changes in proportionate share	$ 82,851	$ 138,169
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 43,312
Total (prior to post-MD contributions)	$ 387,070	$ 838,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (451,542)

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	$ (123,658)
2nd Fiscal Year	(106,751)
3rd Fiscal Year	(90,203)
4th Fiscal Year	(152,229)
5th Fiscal Year	21,300
Thereafter	0
Total	$ (451,542)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00219196%
Employer's proportionate share at MD		0.00202812%
Employer's proportionate share of system NPL/(A) at prior MD	$	478,361
Employer's proportionate share of system NPL/(A) at MD	**$**	**242,695**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	476,594
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	47,006
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	35,204
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,234
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,350)
Employer's Total Pension Expense/(Income)	**$**	**39,088**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,718	$ 0
Changes of assumptions	$ 60,754	$ 639
Net difference between projected and actual earnings on investments	$ 0	$ 179,665
Changes in proportionate share	$ 72,511	$ 59,482
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,769	$ 18,836
Total (prior to post-MD contributions)	$ 157,752	$ 258,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (100,870)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,553)
2nd Fiscal Year	(19,784)
3rd Fiscal Year	(16,970)
4th Fiscal Year	(45,201)
5th Fiscal Year	2,638
Thereafter	0
Total	$ (100,870)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01482416%
Employer's proportionate share at MD		0.01331001%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,235,142
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,592,740**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,127,760
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	308,485
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	231,032
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(73,409)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	26,443
Employer's Total Pension Expense/(Income)	**$**	**184,066**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 149,091	$ 0
Changes of assumptions	$ 398,711	$ 4,192
Net difference between projected and actual earnings on investments	$ 0	$ 1,179,093
Changes in proportionate share	$ 39,143	$ 361,391
Differences between employer contributions and employer's proportionate share of system contributions	$ 61,254	$ 17,788
Total (prior to post-MD contributions)	$ 648,199	$ 1,562,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (914,265)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (155,526)
2nd Fiscal Year	(190,087)
3rd Fiscal Year	(252,767)
4th Fiscal Year	(337,034)
5th Fiscal Year	21,148
Thereafter	0
Total	$ (914,265)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02128619%
Employer's proportionate share at MD		0.02215465%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,645,379
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,651,132**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,206,189
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	513,477
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	384,554
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	17,188
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,217)
Employer's Total Pension Expense/(Income)	**$**	**397,525**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 248,163	$ 0
Changes of assumptions	$ 663,658	$ 6,977
Net difference between projected and actual earnings on investments	$ 0	$ 1,962,612
Changes in proportionate share	$ 289,951	$ 170,734
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,301	$ 56,524
Total (prior to post-MD contributions)	$ 1,217,073	$ 2,196,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (979,774)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (145,919)
2nd Fiscal Year	(155,260)
3rd Fiscal Year	(288,071)
4th Fiscal Year	(461,573)
5th Fiscal Year	71,049
Thereafter	0
Total	$ (979,774)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05007173%
Employer's proportionate share at MD		0.05594016%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,927,374
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,694,068**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,145,548
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,296,521
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	970,994
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	228,353
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(63,326)
Employer's Total Pension Expense/(Income)	**$**	**1,136,021**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 626,609	$ 0
Changes of assumptions	$ 1,675,727	$ 17,617
Net difference between projected and actual earnings on investments	$ 0	$ 4,955,567
Changes in proportionate share	$ 1,013,577	$ 217,637
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,693	$ 280,243
Total (prior to post-MD contributions)	$ 3,327,606	$ 5,471,064
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,143,458)

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	$ (286,852)
2nd Fiscal Year	(372,872)
3rd Fiscal Year	(632,546)
4th Fiscal Year	(1,066,794)
5th Fiscal Year	215,606
Thereafter	0
Total	$ (2,143,458)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00658667%
Employer's proportionate share at MD		0.00494698%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,437,438
Employer's proportionate share of system NPL/(A) at MD	**$**	**591,979**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,162,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	114,656
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	85,868
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(81,765)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,056)
Employer's Total Pension Expense/(Income)	**$**	**3,047**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 55,413	$ 0
Changes of assumptions	$ 148,190	$ 1,558
Net difference between projected and actual earnings on investments	$ 0	$ 438,238
Changes in proportionate share	$ 37,510	$ 316,147
Differences between employer contributions and employer's proportionate share of system contributions	$ 57,271	$ 26,276
Total (prior to post-MD contributions)	$ 298,384	$ 782,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (483,835)

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	$ (113,973)
2nd Fiscal Year	(118,202)
3rd Fiscal Year	(105,497)
4th Fiscal Year	(143,868)
5th Fiscal Year	(2,294)
Thereafter	0
Total	$ (483,835)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01890291%
Employer's proportionate share at MD		0.02128494%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,125,265
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,547,058**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,001,813
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	493,319
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	369,458
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	123,906
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(87,170)
Employer's Total Pension Expense/(Income)	**$**	**406,194**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 238,421	$ 0
Changes of assumptions	$ 637,605	$ 6,703
Net difference between projected and actual earnings on investments	$ 0	$ 1,885,567
Changes in proportionate share	$ 518,464	$ 167,464
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 207,195
Total (prior to post-MD contributions)	$ 1,394,490	$ 2,266,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (872,439)

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	$ (128,337)
2nd Fiscal Year	(144,896)
3rd Fiscal Year	(265,699)
4th Fiscal Year	(415,440)
5th Fiscal Year	81,932
Thereafter	0
Total	$ (872,439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02539468%
Employer's proportionate share at MD		0.02628245%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,541,993
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,145,084**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,176,193
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	609,146
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	456,204
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	60,470
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	21,809
Employer's Total Pension Expense/(Income)	**$**	**538,483**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 294,400	$ 0
Changes of assumptions	$ 787,309	$ 8,277
Net difference between projected and actual earnings on investments	$ 0	$ 2,328,281
Changes in proportionate share	$ 172,047	$ 117,273
Differences between employer contributions and employer's proportionate share of system contributions	$ 34,418	$ 33,553
Total (prior to post-MD contributions)	$ 1,288,174	$ 2,487,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,199,210)

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	$ (166,205)
2nd Fiscal Year	(232,292)
3rd Fiscal Year	(341,141)
4th Fiscal Year	(543,557)
5th Fiscal Year	83,985
Thereafter	0
Total	$ (1,199,210)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00179757%
Employer's proportionate share at MD		0.00183623%
Employer's proportionate share of system NPL/(A) at prior MD	$	392,292
Employer's proportionate share of system NPL/(A) at MD	**$**	**219,732**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	431,501
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	42,558
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	31,873
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(17,262)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	18,808
Employer's Total Pension Expense/(Income)	**$**	**33,419**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 20,568	$ 0
Changes of assumptions	$ 55,006	$ 578
Net difference between projected and actual earnings on investments	$ 0	$ 162,666
Changes in proportionate share	$ 8,579	$ 60,790
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,662	$ 614
Total (prior to post-MD contributions)	$ 131,815	$ 224,648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (92,833)

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	$ (15,145)
2nd Fiscal Year	(21,651)
3rd Fiscal Year	(24,182)
4th Fiscal Year	(37,701)
5th Fiscal Year	5,845
Thereafter	0
Total	$ (92,833)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01439975%
Employer's proportionate share at MD		0.01623029%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,142,521
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,942,194**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,814,005
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	376,168
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	281,721
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	34,083
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,823
Employer's Total Pension Expense/(Income)	**$**	**325,627**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 181,802	$ 0
Changes of assumptions	$ 486,190	$ 5,111
Net difference between projected and actual earnings on investments	$ 0	$ 1,437,791
Changes in proportionate share	$ 362,704	$ 87,184
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,550	$ 17,353
Total (prior to post-MD contributions)	$ 1,078,246	$ 1,547,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (469,193)

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	$ (86,950)
2nd Fiscal Year	(54,326)
3rd Fiscal Year	(122,019)
4th Fiscal Year	(276,880)
5th Fiscal Year	70,982
Thereafter	0
Total	$ (469,193)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01361494%
Employer's proportionate share at MD		0.01319877%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,971,248
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,579,428**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,101,619
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	305,907
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	229,101
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	53,774
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	27,969
Employer's Total Pension Expense/(Income)	**$**	**310,844**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 147,845	$ 0
Changes of assumptions	$ 395,378	$ 4,157
Net difference between projected and actual earnings on investments	$ 0	$ 1,169,238
Changes in proportionate share	$ 136,544	$ 58,213
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,621	$ 141
Total (prior to post-MD contributions)	$ 727,388	$ 1,231,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (504,361)

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	$ (29,139)
2nd Fiscal Year	(67,362)
3rd Fiscal Year	(154,849)
4th Fiscal Year	(286,119)
5th Fiscal Year	33,108
Thereafter	0
Total	$ (504,361)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00900670%
Employer's proportionate share at MD		0.00848478%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,965,572
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,015,329**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,993,864
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	196,651
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	147,276
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(37,326)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,892
Employer's Total Pension Expense/(Income)	**$**	**112,842**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 95,041	$ 0
Changes of assumptions	$ 254,168	$ 2,672
Net difference between projected and actual earnings on investments	$ 0	$ 751,641
Changes in proportionate share	$ 106,183	$ 209,495
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,177	$ 27,573
Total (prior to post-MD contributions)	$ 475,569	$ 991,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (515,812)

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	$ (83,216)
2nd Fiscal Year	(86,936)
3rd Fiscal Year	(154,702)
4th Fiscal Year	(208,366)
5th Fiscal Year	17,408
Thereafter	0
Total	$ (515,812)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05604911%
Employer's proportionate share at MD		0.05587206%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,231,844
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,685,919**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,129,545
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,294,942

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	969,812
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(59,774)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(533)
Employer's Total Pension Expense/(Income)	**$**	**909,505**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 625,846	$ 0
Changes of assumptions	$ 1,673,687	$ 17,596
Net difference between projected and actual earnings on investments	$ 0	$ 4,949,534
Changes in proportionate share	$ 126,500	$ 69,003
Differences between employer contributions and employer's proportionate share of system contributions	$ 64,144	$ 133,126
Total (prior to post-MD contributions)	$ 2,490,177	$ 5,169,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,679,082)

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	$ (423,574)
2nd Fiscal Year	(477,906)
3rd Fiscal Year	(725,852)
4th Fiscal Year	(1,203,714)
5th Fiscal Year	151,964
Thereafter	0
Total	$ (2,679,082)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00831561%
Employer's proportionate share at MD		0.00828822%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,814,752
Employer's proportionate share of system NPL/(A) at MD	**$**	**991,808**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,947,674
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	192,095
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	143,865
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,052)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	26,781
Employer's Total Pension Expense/(Income)	**$**	**166,594**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 92,840	$ 0
Changes of assumptions	$ 248,279	$ 2,610
Net difference between projected and actual earnings on investments	$ 0	$ 734,228
Changes in proportionate share	$ 102,502	$ 77,505
Differences between employer contributions and employer's proportionate share of system contributions	$ 43,598	$ 6,364
Total (prior to post-MD contributions)	$ 487,219	$ 820,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (333,488)

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	$ (50,495)
2nd Fiscal Year	(34,131)
3rd Fiscal Year	(97,719)
4th Fiscal Year	(175,306)
5th Fiscal Year	24,164
Thereafter	0
Total	$ (333,488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01333471%
Employer's proportionate share at MD		0.01157323%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,910,092
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,384,908**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,719,628
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	268,232
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	200,885
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(31,058)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(47,695)
Employer's Total Pension Expense/(Income)	**$**	**122,132**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 129,636	$ 0
Changes of assumptions	$ 346,684	$ 3,645
Net difference between projected and actual earnings on investments	$ 0	$ 1,025,237
Changes in proportionate share	$ 259,252	$ 328,952
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 124,840
Total (prior to post-MD contributions)	$ 735,572	$ 1,482,674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (747,102)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (159,134)
2nd Fiscal Year	(141,443)
3rd Fiscal Year	(158,539)
4th Fiscal Year	(294,117)
5th Fiscal Year	6,131
Thereafter	0
Total	$ (747,102)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00606593%
Employer's proportionate share at MD		0.00648995%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,323,795
Employer's proportionate share of system NPL/(A) at MD	**$**	**776,619**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,525,093
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	150,417
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	112,651
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	20,892
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,223)
Employer's Total Pension Expense/(Income)	**$**	**132,320**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 72,697	$ 0
Changes of assumptions	$ 194,411	$ 2,044
Net difference between projected and actual earnings on investments	$ 0	$ 574,925
Changes in proportionate share	$ 110,441	$ 33,876
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,054	$ 19,872
Total (prior to post-MD contributions)	$ 381,603	$ 630,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (249,114)

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	$ (35,416)
2nd Fiscal Year	(33,445)
3rd Fiscal Year	(72,479)
4th Fiscal Year	(129,739)
5th Fiscal Year	21,964
Thereafter	0
Total	$ (249,114)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00644550%
Employer's proportionate share at MD		0.00512683%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,406,630
Employer's proportionate share of system NPL/(A) at MD	**$**	**613,501**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,204,769
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	118,824
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	88,990
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(112,381)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	72,129
Employer's Total Pension Expense/(Income)	**$**	**48,738**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 57,428	$ 0
Changes of assumptions	$ 153,578	$ 1,615
Net difference between projected and actual earnings on investments	$ 0	$ 454,170
Changes in proportionate share	$ 94,314	$ 398,808
Differences between employer contributions and employer's proportionate share of system contributions	$ 343,550	$ 20,417
Total (prior to post-MD contributions)	$ 648,870	$ 875,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (226,140)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (70,272)
2nd Fiscal Year	(84,002)
3rd Fiscal Year	(30,934)
4th Fiscal Year	(69,061)
5th Fiscal Year	28,128
Thereafter	0
Total	$ (226,140)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00045410%
Employer's proportionate share at MD		0.00018833%
Employer's proportionate share of system NPL/(A) at prior MD	$	99,100
Employer's proportionate share of system NPL/(A) at MD	**$**	**22,536**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	44,256
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,365
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,269
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(12,670)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,294
Employer's Total Pension Expense/(Income)	**$**	**(1,107)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,110	$ 0
Changes of assumptions	$ 5,642	$ 59
Net difference between projected and actual earnings on investments	$ 0	$ 16,684
Changes in proportionate share	$ 0	$ 46,740
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,959	$ 0
Total (prior to post-MD contributions)	$ 30,711	$ 63,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,772)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,347)
2nd Fiscal Year	(6,765)
3rd Fiscal Year	(8,588)
4th Fiscal Year	(9,546)
5th Fiscal Year	(1,527)
Thereafter	0
Total	$ (32,772)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01314443%
Employer's proportionate share at MD		0.01001392%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,868,567
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,198,314**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,353,201
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	232,092
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	173,819
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(235,723)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	204,275
Employer's Total Pension Expense/(Income)	**$**	**142,371**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 112,170	$ 0
Changes of assumptions	$ 299,974	$ 3,154
Net difference between projected and actual earnings on investments	$ 0	$ 887,102
Changes in proportionate share	$ 75,231	$ 1,043,003
Differences between employer contributions and employer's proportionate share of system contributions	$ 749,794	$ 42,069
Total (prior to post-MD contributions)	$ 1,237,169	$ 1,975,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (738,159)

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	$ (112,485)
2nd Fiscal Year	(134,058)
3rd Fiscal Year	(181,397)
4th Fiscal Year	(298,812)
5th Fiscal Year	(11,407)
Thereafter	0
Total	$ (738,159)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01136821%
Employer's proportionate share at MD		0.01439702%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,480,934
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,722,816**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,383,199
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	333,679
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	249,900
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	36,189
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(41,258)
Employer's Total Pension Expense/(Income)	**$**	**244,831**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 161,267	$ 0
Changes of assumptions	$ 431,273	$ 4,534
Net difference between projected and actual earnings on investments	$ 0	$ 1,275,388
Changes in proportionate share	$ 465,493	$ 304,997
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 97,501
Total (prior to post-MD contributions)	$ 1,058,033	$ 1,682,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (624,387)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (122,997)
2nd Fiscal Year	(157,105)
3rd Fiscal Year	(175,830)
4th Fiscal Year	(242,370)
5th Fiscal Year	73,915
Thereafter	0
Total	$ (624,387)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	3,267
Employer's Total Pension Expense/(Income)	**$**	**3,267**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,286	$ 0
Total (prior to post-MD contributions)	$ 6,286	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,286

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	$ 2,346
2nd Fiscal Year	1,580
3rd Fiscal Year	1,283
4th Fiscal Year	819
5th Fiscal Year	258
Thereafter	0
Total	$ 6,286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00108735%
Employer's proportionate share at MD		0.00117394%
Employer's proportionate share of system NPL/(A) at prior MD	$	237,297
Employer's proportionate share of system NPL/(A) at MD	**$**	**140,479**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	275,868
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	27,208
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	20,377
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,444)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,341
Employer's Total Pension Expense/(Income)	**$**	**30,274**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,150	$ 0
Changes of assumptions	$ 35,166	$ 370
Net difference between projected and actual earnings on investments	$ 0	$ 103,996
Changes in proportionate share	$ 18,504	$ 11,885
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,418	$ 0
Total (prior to post-MD contributions)	$ 97,238	$ 116,251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,013)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,261)
2nd Fiscal Year	1,282
3rd Fiscal Year	(6,384)
4th Fiscal Year	(18,405)
5th Fiscal Year	5,756
Thereafter	0
Total	$ (19,013)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00962943%
Employer's proportionate share at MD		0.00670461%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,101,473
Employer's proportionate share of system NPL/(A) at MD	**$**	**802,306**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,575,537
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	155,392
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	116,377
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(62,054)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(24,368)
Employer's Total Pension Expense/(Income)	**$**	**29,955**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 75,101	$ 0
Changes of assumptions	$ 200,841	$ 2,111
Net difference between projected and actual earnings on investments	$ 0	$ 593,941
Changes in proportionate share	$ 192,879	$ 432,461
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,384	$ 73,829
Total (prior to post-MD contributions)	$ 470,205	$ 1,102,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (632,137)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (117,121)
2nd Fiscal Year	(106,242)
3rd Fiscal Year	(156,675)
4th Fiscal Year	(232,794)
5th Fiscal Year	(19,304)
Thereafter	0
Total	$ (632,137)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00144088%
Employer's proportionate share at MD		0.00214402%
Employer's proportionate share of system NPL/(A) at prior MD	$	314,450
Employer's proportionate share of system NPL/(A) at MD	**$**	**256,564**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	503,830
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	49,692
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	37,215
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	36,453
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(23,327)
Employer's Total Pension Expense/(Income)	**$**	**50,341**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,016	$ 0
Changes of assumptions	$ 64,226	$ 675
Net difference between projected and actual earnings on investments	$ 0	$ 189,932
Changes in proportionate share	$ 153,083	$ 27,720
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 67,500
Total (prior to post-MD contributions)	$ 241,325	$ 285,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (44,502)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,131)
2nd Fiscal Year	(12,324)
3rd Fiscal Year	(10,856)
4th Fiscal Year	(30,503)
5th Fiscal Year	11,311
Thereafter	0
Total	$ (44,502)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00504853%
Employer's proportionate share at MD		0.00467823%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,101,763
Employer's proportionate share of system NPL/(A) at MD	**$**	**559,819**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,099,351
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	108,427
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	81,203
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(26,908)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,408)
Employer's Total Pension Expense/(Income)	**$**	**50,887**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 52,403	$ 0
Changes of assumptions	$ 140,140	$ 1,473
Net difference between projected and actual earnings on investments	$ 0	$ 414,430
Changes in proportionate share	$ 34,474	$ 75,971
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,560	$ 19,238
Total (prior to post-MD contributions)	$ 232,577	$ 511,112
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (278,535)

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	$ (58,076)
2nd Fiscal Year	(46,778)
3rd Fiscal Year	(70,093)
4th Fiscal Year	(111,858)
5th Fiscal Year	8,269
Thereafter	0
Total	$ (278,535)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	163
Employer's Total Pension Expense/(Income)	**$**	**163**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and 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	$	0
Total (prior to post-MD contributions)	$	12	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	12

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	12

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00761616%
Employer's proportionate share at MD		0.00781771%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,662,108
Employer's proportionate share of system NPL/(A) at MD	**$**	**935,505**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,837,107
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	181,190
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	135,698
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(42,262)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	34,864
Employer's Total Pension Expense/(Income)	**$**	**128,300**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 87,569	$ 0
Changes of assumptions	$ 234,185	$ 2,462
Net difference between projected and actual earnings on investments	$ 0	$ 692,547
Changes in proportionate share	$ 128,535	$ 105,843
Differences between employer contributions and employer's proportionate share of system contributions	$ 95,608	$ 0
Total (prior to post-MD contributions)	$ 545,897	$ 800,852
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (254,955)

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	$ (50,939)
2nd Fiscal Year	(46,696)
3rd Fiscal Year	(49,403)
4th Fiscal Year	(136,957)
5th Fiscal Year	29,040
Thereafter	0
Total	$ (254,955)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00931843%
Employer's proportionate share at MD		0.01019129%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,033,602
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,219,539**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,394,882
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	236,203
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	176,898
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(14,584)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,016)
Employer's Total Pension Expense/(Income)	**$**	**143,298**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 114,157	$ 0
Changes of assumptions	$ 305,287	$ 3,210
Net difference between projected and actual earnings on investments	$ 0	$ 902,815
Changes in proportionate share	$ 208,061	$ 157,605
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,594	$ 51,789
Total (prior to post-MD contributions)	$ 629,099	$ 1,115,419
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (486,320)

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	$ (104,857)
2nd Fiscal Year	(79,749)
3rd Fiscal Year	(134,904)
4th Fiscal Year	(204,434)
5th Fiscal Year	37,624
Thereafter	0
Total	$ (486,320)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00535892%
Employer's proportionate share at MD		0.00593527%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,169,501
Employer's proportionate share of system NPL/(A) at MD	**$**	**710,243**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,394,747
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	137,561
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	103,023
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	50,287
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(37,910)
Employer's Total Pension Expense/(Income)	**$**	**115,400**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 66,483	$ 0
Changes of assumptions	$ 177,795	$ 1,869
Net difference between projected and actual earnings on investments	$ 0	$ 525,787
Changes in proportionate share	$ 133,411	$ 2,004
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 87,063
Total (prior to post-MD contributions)	$ 377,689	$ 616,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (239,034)

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	$ (29,423)
2nd Fiscal Year	(46,276)
3rd Fiscal Year	(68,231)
4th Fiscal Year	(116,123)
5th Fiscal Year	21,019
Thereafter	0
Total	$ (239,034)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02516575%
Employer's proportionate share at MD		0.02625223%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,492,032
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,141,468**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,169,091
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	608,446
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	455,679
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(113,307)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	17,850
Employer's Total Pension Expense/(Income)	**$**	**360,222**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 294,062	$ 0
Changes of assumptions	$ 786,404	$ 8,268
Net difference between projected and actual earnings on investments	$ 0	$ 2,325,604
Changes in proportionate share	$ 191,727	$ 285,807
Differences between employer contributions and employer's proportionate share of system contributions	$ 49,018	$ 23,220
Total (prior to post-MD contributions)	$ 1,321,211	$ 2,642,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,321,688)

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	$ (261,261)
2nd Fiscal Year	(249,097)
3rd Fiscal Year	(358,468)
4th Fiscal Year	(541,236)
5th Fiscal Year	88,373
Thereafter	0
Total	$ (1,321,688)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00086543%
Employer's proportionate share at MD		0.00147764%
Employer's proportionate share of system NPL/(A) at prior MD	$	188,867
Employer's proportionate share of system NPL/(A) at MD	**$**	**176,821**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	347,235
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	34,247
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	25,648
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,729
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,436)
Employer's Total Pension Expense/(Income)	**$**	**26,941**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,552	$ 0
Changes of assumptions	$ 44,264	$ 465
Net difference between projected and actual earnings on investments	$ 0	$ 130,900
Changes in proportionate share	$ 98,424	$ 64,855
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,453	$ 10,151
Total (prior to post-MD contributions)	$ 162,693	$ 206,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (43,678)

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	$ (9,157)
2nd Fiscal Year	(9,245)
3rd Fiscal Year	(17,748)
4th Fiscal Year	(18,833)
5th Fiscal Year	11,304
Thereafter	0
Total	$ (43,678)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00636919%
Employer's proportionate share at MD		0.00757498%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,389,976
Employer's proportionate share of system NPL/(A) at MD	**$**	**906,458**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,780,068
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	175,565
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	131,484
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	68,974
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,631)
Employer's Total Pension Expense/(Income)	**$**	**172,827**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 84,850	$ 0
Changes of assumptions	$ 226,914	$ 2,386
Net difference between projected and actual earnings on investments	$ 0	$ 671,044
Changes in proportionate share	$ 311,186	$ 35,818
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 77,924
Total (prior to post-MD contributions)	$ 622,950	$ 787,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (164,222)

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	$ (19,990)
2nd Fiscal Year	(19,737)
3rd Fiscal Year	(35,019)
4th Fiscal Year	(122,054)
5th Fiscal Year	32,577
Thereafter	0
Total	$ (164,222)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05492677%
Employer's proportionate share at MD		0.06184794%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,986,910
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,401,021**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,533,835
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,433,445
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,073,540
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	159,499
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	88,718
Employer's Total Pension Expense/(Income)	**$**	**1,321,757**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 692,784	$ 0
Changes of assumptions	$ 1,852,698	$ 19,478
Net difference between projected and actual earnings on investments	$ 0	$ 5,478,919
Changes in proportionate share	$ 1,201,243	$ 301,360
Differences between employer contributions and employer's proportionate share of system contributions	$ 210,582	$ 27,841
Total (prior to post-MD contributions)	$ 3,957,307	$ 5,827,598
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,870,291)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (195,646)
2nd Fiscal Year	(254,702)
3rd Fiscal Year	(570,528)
4th Fiscal Year	(1,107,944)
5th Fiscal Year	258,530
Thereafter	0
Total	$ (1,870,291)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01014378%
Employer's proportionate share at MD		0.00856949%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,213,722
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,025,466**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,013,770
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	198,614
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	148,747
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(26,241)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,828)
Employer's Total Pension Expense/(Income)	**$**	**102,678**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 95,990	$ 0
Changes of assumptions	$ 256,705	$ 2,699
Net difference between projected and actual earnings on investments	$ 0	$ 759,145
Changes in proportionate share	$ 44,161	$ 309,130
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,763	$ 58,649
Total (prior to post-MD contributions)	$ 402,619	$ 1,129,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (727,004)

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	$ (128,334)
2nd Fiscal Year	(163,127)
3rd Fiscal Year	(195,493)
4th Fiscal Year	(243,656)
5th Fiscal Year	3,607
Thereafter	0
Total	$ (727,004)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00815224%
Employer's proportionate share at MD		0.00679710%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,779,099
Employer's proportionate share of system NPL/(A) at MD	**$**	**813,374**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,597,271
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	157,536
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	117,982
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(22,266)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(29,934)
Employer's Total Pension Expense/(Income)	**$**	**65,782**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 76,137	$ 0
Changes of assumptions	$ 203,612	$ 2,141
Net difference between projected and actual earnings on investments	$ 0	$ 602,134
Changes in proportionate share	$ 44,416	$ 218,580
Differences between employer contributions and employer's proportionate share of system contributions	$ 77	$ 88,557
Total (prior to post-MD contributions)	$ 324,242	$ 911,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (587,170)

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	$ (102,282)
2nd Fiscal Year	(126,771)
3rd Fiscal Year	(155,391)
4th Fiscal Year	(201,193)
5th Fiscal Year	(1,533)
Thereafter	0
Total	$ (587,170)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00186525%
Employer's proportionate share at MD		0.00185925%
Employer's proportionate share of system NPL/(A) at prior MD	$	407,062
Employer's proportionate share of system NPL/(A) at MD	**$**	**222,487**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	436,911
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	43,092
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	32,272
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	46,480
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,147)
Employer's Total Pension Expense/(Income)	**$**	**66,605**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 20,826	$ 0
Changes of assumptions	$ 55,695	$ 586
Net difference between projected and actual earnings on investments	$ 0	$ 164,705
Changes in proportionate share	$ 163,990	$ 34,301
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,706	$ 55,239
Total (prior to post-MD contributions)	$ 243,217	$ 254,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,614)

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	$ 19,958
2nd Fiscal Year	1,019
3rd Fiscal Year	2,051
4th Fiscal Year	(36,607)
5th Fiscal Year	1,966
Thereafter	0
Total	$ (11,614)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00123186%
Employer's proportionate share at MD		0.00105630%
Employer's proportionate share of system NPL/(A) at prior MD	$	268,834
Employer's proportionate share of system NPL/(A) at MD	**$**	**126,402**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	248,223
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	24,482
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	18,335
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,548)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,293)
Employer's Total Pension Expense/(Income)	**$**	**8,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,832	$ 0
Changes of assumptions	$ 31,642	$ 333
Net difference between projected and actual earnings on investments	$ 0	$ 93,574
Changes in proportionate share	$ 10,182	$ 40,184
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 13,788
Total (prior to post-MD contributions)	$ 53,656	$ 147,879
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (94,223)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,991)
2nd Fiscal Year	(21,034)
3rd Fiscal Year	(25,495)
4th Fiscal Year	(30,277)
5th Fiscal Year	574
Thereafter	0
Total	$ (94,223)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00261389%
Employer's proportionate share at MD		0.00305918%
Employer's proportionate share of system NPL/(A) at prior MD	$	570,441
Employer's proportionate share of system NPL/(A) at MD	**$**	**366,076**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	718,886
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	70,902
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	53,100
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,679
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,284)
Employer's Total Pension Expense/(Income)	**$**	**57,495**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 34,267	$ 0
Changes of assumptions	$ 91,640	$ 963
Net difference between projected and actual earnings on investments	$ 0	$ 271,003
Changes in proportionate share	$ 83,398	$ 12,409
Differences between employer contributions and employer's proportionate share of system contributions	$ 411	$ 5,230
Total (prior to post-MD contributions)	$ 209,716	$ 289,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (79,889)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,177)
2nd Fiscal Year	(11,452)
3rd Fiscal Year	(19,557)
4th Fiscal Year	(49,660)
5th Fiscal Year	13,956
Thereafter	0
Total	$ (79,889)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01380285%
Employer's proportionate share at MD		0.01325208%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,012,257
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,585,807**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,114,147
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	307,142
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	230,026
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(497,747)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(71,202)
Employer's Total Pension Expense/(Income)	**$**	**(338,923)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 148,442	$ 0
Changes of assumptions	$ 396,975	$ 4,173
Net difference between projected and actual earnings on investments	$ 0	$ 1,173,961
Changes in proportionate share	$ 0	$ 1,385,525
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,251	$ 137,878
Total (prior to post-MD contributions)	$ 569,668	$ 2,701,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,131,869)

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	$ (654,018)
2nd Fiscal Year	(609,531)
3rd Fiscal Year	(513,213)
4th Fiscal Year	(386,066)
5th Fiscal Year	30,958
Thereafter	0
Total	$ (2,131,869)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00078317%
Employer's proportionate share at MD		0.00141603%
Employer's proportionate share of system NPL/(A) at prior MD	$	170,915
Employer's proportionate share of system NPL/(A) at MD	**$**	**169,449**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	332,757
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	32,819
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,579
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	33,517
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,243)
Employer's Total Pension Expense/(Income)	**$**	**49,853**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,862	$ 0
Changes of assumptions	$ 42,418	$ 446
Net difference between projected and actual earnings on investments	$ 0	$ 125,442
Changes in proportionate share	$ 113,485	$ 16,189
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,855	$ 30,341
Total (prior to post-MD contributions)	$ 173,620	$ 172,418
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,202

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	$ 9,462
2nd Fiscal Year	4,549
3rd Fiscal Year	(6,849)
4th Fiscal Year	(16,212)
5th Fiscal Year	10,252
Thereafter	0
Total	$ 1,202

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00025401%
Employer's proportionate share at MD		0.00023275%
Employer's proportionate share of system NPL/(A) at prior MD	$	55,434
Employer's proportionate share of system NPL/(A) at MD	**$**	**27,852**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	54,695
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,394
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,040
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,698
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(471)
Employer's Total Pension Expense/(Income)	**$**	**5,267**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,607	$ 0
Changes of assumptions	$ 6,972	$ 73
Net difference between projected and actual earnings on investments	$ 0	$ 20,619
Changes in proportionate share	$ 15,261	$ 7,225
Differences between employer contributions and employer's proportionate share of system contributions	$ 694	$ 3,456
Total (prior to post-MD contributions)	$ 25,534	$ 31,373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,839)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (428)
2nd Fiscal Year	1,784
3rd Fiscal Year	(1,841)
4th Fiscal Year	(5,590)
5th Fiscal Year	236
Thereafter	0
Total	$ (5,839)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	4,601
Employer's Total Pension Expense/(Income)	**$**	**4,601**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,113	$ 0
Total (prior to post-MD contributions)	$ 12,113	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,113

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 4,532
2nd Fiscal Year	4,532
3rd Fiscal Year	1,686
4th Fiscal Year	973
5th Fiscal Year	390
Thereafter	0
Total	$ 12,113

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00744066%
Employer's proportionate share at MD		0.00481631%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,623,808
Employer's proportionate share of system NPL/(A) at MD	**$**	**576,343**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,131,799
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	111,627
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	83,600
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(126,415)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(52,830)
Employer's Total Pension Expense/(Income)	**$**	**(95,645)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 53,949	$ 0
Changes of assumptions	$ 144,276	$ 1,517
Net difference between projected and actual earnings on investments	$ 0	$ 426,662
Changes in proportionate share	$ 8,819	$ 474,239
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 111,515
Total (prior to post-MD contributions)	$ 207,044	$ 1,013,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (806,889)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (203,124)
2nd Fiscal Year	(200,580)
3rd Fiscal Year	(185,261)
4th Fiscal Year	(197,150)
5th Fiscal Year	(20,775)
Thereafter	0
Total	$ (806,889)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00069697%
Employer's proportionate share at MD		0.00057343%
Employer's proportionate share of system NPL/(A) at prior MD	$	152,103
Employer's proportionate share of system NPL/(A) at MD	**$**	**68,619**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	134,752
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	13,290
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	9,953
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,770
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,305
Employer's Total Pension Expense/(Income)	**$**	**30,028**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,423	$ 0
Changes of assumptions	$ 17,177	$ 181
Net difference between projected and actual earnings on investments	$ 0	$ 50,798
Changes in proportionate share	$ 51,651	$ 17,281
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,331	$ 3,661
Total (prior to post-MD contributions)	$ 89,582	$ 71,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,661

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,217
2nd Fiscal Year	10,198
3rd Fiscal Year	3,621
4th Fiscal Year	(11,597)
5th Fiscal Year	222
Thereafter	0
Total	$ 17,661

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00444106%
Employer's proportionate share at MD		0.00422359%
Employer's proportionate share of system NPL/(A) at prior MD	$	969,192
Employer's proportionate share of system NPL/(A) at MD	**$**	**505,415**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	992,514
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	97,890
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	73,312
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,020
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,269)
Employer's Total Pension Expense/(Income)	**$**	**68,063**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 47,310	$ 0
Changes of assumptions	$ 126,521	$ 1,330
Net difference between projected and actual earnings on investments	$ 0	$ 374,155
Changes in proportionate share	$ 15,199	$ 55,849
Differences between employer contributions and employer's proportionate share of system contributions	$ 391	$ 21,034
Total (prior to post-MD contributions)	$ 189,421	$ 452,368
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (262,947)

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	$ (44,682)
2nd Fiscal Year	(53,392)
3rd Fiscal Year	(71,911)
4th Fiscal Year	(101,402)
5th Fiscal Year	8,440
Thereafter	0
Total	$ (262,947)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(247)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	44
Employer's Total Pension Expense/(Income)	**$**	**(203)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 1,955	$ 4,130
Differences between employer contributions and employer's proportionate share of system contributions	$ 689	$ 201
Total (prior to post-MD contributions)	$ 2,644	$ 4,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,687)

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	$ (203)
2nd Fiscal Year	(1,377)
3rd Fiscal Year	(166)
4th Fiscal Year	60
5th Fiscal Year	0
Thereafter	0
Total	$ (1,687)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02245053%
Employer's proportionate share at MD		0.02683662%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,899,478
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,211,399**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,306,419
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	621,990

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	465,823
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(229,239)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,828)
Employer's Total Pension Expense/(Income)	**$**	**208,756**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 300,608	$ 0
Changes of assumptions	$ 803,910	$ 8,452
Net difference between projected and actual earnings on investments	$ 0	$ 2,377,374
Changes in proportionate share	$ 613,510	$ 921,430
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,777	$ 66,102
Total (prior to post-MD contributions)	$ 1,722,805	$ 3,373,358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,650,553)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (445,774)
2nd Fiscal Year	(386,499)
3rd Fiscal Year	(441,385)
4th Fiscal Year	(505,507)
5th Fiscal Year	128,612
Thereafter	0
Total	$ (1,650,553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02618228%
Employer's proportionate share at MD		0.02825729%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,713,874
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,381,403**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,640,266
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	654,917
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	490,482
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	225,326
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(109,935)
Employer's Total Pension Expense/(Income)	**$**	**605,873**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 316,521	$ 0
Changes of assumptions	$ 846,467	$ 8,899
Net difference between projected and actual earnings on investments	$ 0	$ 2,503,226
Changes in proportionate share	$ 717,407	$ 7,238
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 300,131
Total (prior to post-MD contributions)	$ 1,880,395	$ 2,819,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (939,099)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (75,984)
2nd Fiscal Year	(139,846)
3rd Fiscal Year	(268,182)
4th Fiscal Year	(548,940)
5th Fiscal Year	93,852
Thereafter	0
Total	$ (939,099)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00319524%
Employer's proportionate share at MD		0.00344677%
Employer's proportionate share of system NPL/(A) at prior MD	$	697,311
Employer's proportionate share of system NPL/(A) at MD	**$**	**412,457**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	809,967
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	79,886
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	59,828
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	36,587
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,314)
Employer's Total Pension Expense/(Income)	**$**	**71,101**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 38,609	$ 0
Changes of assumptions	$ 103,250	$ 1,085
Net difference between projected and actual earnings on investments	$ 0	$ 305,339
Changes in proportionate share	$ 125,074	$ 43,404
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 78,893
Total (prior to post-MD contributions)	$ 266,933	$ 428,721
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (161,788)

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	$ (16,372)
2nd Fiscal Year	(18,075)
3rd Fiscal Year	(57,189)
4th Fiscal Year	(79,633)
5th Fiscal Year	9,481
Thereafter	0
Total	$ (161,788)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00811685%
Employer's proportionate share at MD		0.00783271%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,771,376
Employer's proportionate share of system NPL/(A) at MD	**$**	**937,300**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,840,632
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	181,538
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	135,958
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,544
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(23,146)
Employer's Total Pension Expense/(Income)	**$**	**119,356**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 87,737	$ 0
Changes of assumptions	$ 234,634	$ 2,467
Net difference between projected and actual earnings on investments	$ 0	$ 693,876
Changes in proportionate share	$ 82,349	$ 72,069
Differences between employer contributions and employer's proportionate share of system contributions	$ 300	$ 62,588
Total (prior to post-MD contributions)	$ 405,020	$ 831,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (425,980)

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	$ (68,267)
2nd Fiscal Year	(89,357)
3rd Fiscal Year	(107,645)
4th Fiscal Year	(177,290)
5th Fiscal Year	16,581
Thereafter	0
Total	$ (425,980)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00546834%
Employer's proportionate share at MD		0.00304942%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,193,380
Employer's proportionate share of system NPL/(A) at MD	**$**	**364,908**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	716,592
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	70,676
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	52,931
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(65,507)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,788
Employer's Total Pension Expense/(Income)	**$**	**(2,788)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 34,158	$ 0
Changes of assumptions	$ 91,348	$ 960
Net difference between projected and actual earnings on investments	$ 0	$ 270,139
Changes in proportionate share	$ 63,456	$ 352,462
Differences between employer contributions and employer's proportionate share of system contributions	$ 37,594	$ 14,557
Total (prior to post-MD contributions)	$ 226,556	$ 638,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (411,562)

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	$ (84,449)
2nd Fiscal Year	(81,562)
3rd Fiscal Year	(94,653)
4th Fiscal Year	(131,243)
5th Fiscal Year	(19,655)
Thereafter	0
Total	$ (411,562)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00815195%
Employer's proportionate share at MD		0.00941742%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,779,036
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,126,934**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,213,028
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	218,267
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	163,465
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	34,428
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(31,497)
Employer's Total Pension Expense/(Income)	**$**	**166,396**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 105,488	$ 0
Changes of assumptions	$ 282,105	$ 2,966
Net difference between projected and actual earnings on investments	$ 0	$ 834,260
Changes in proportionate share	$ 265,557	$ 106,108
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 79,872
Total (prior to post-MD contributions)	$ 653,150	$ 1,023,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (370,056)

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	$ (66,169)
2nd Fiscal Year	(55,193)
3rd Fiscal Year	(109,849)
4th Fiscal Year	(177,576)
5th Fiscal Year	38,731
Thereafter	0
Total	$ (370,056)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00977434%
Employer's proportionate share at MD		0.01253238%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,133,097
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,499,685**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,945,022
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	290,462
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	217,534
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	85,256
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,165)
Employer's Total Pension Expense/(Income)	**$**	**294,625**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 140,380	$ 0
Changes of assumptions	$ 375,416	$ 3,947
Net difference between projected and actual earnings on investments	$ 0	$ 1,110,205
Changes in proportionate share	$ 473,758	$ 66,970
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,927	$ 51,347
Total (prior to post-MD contributions)	$ 991,481	$ 1,232,469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (240,988)

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	$ (30,490)
2nd Fiscal Year	(39,098)
3rd Fiscal Year	(60,237)
4th Fiscal Year	(178,561)
5th Fiscal Year	67,399
Thereafter	0
Total	$ (240,988)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02316296%
Employer's proportionate share at MD		0.02586582%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,054,955
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,095,228**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,078,288
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	599,490
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	448,972
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	106,770
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,753)
Employer's Total Pension Expense/(Income)	**$**	**536,989**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 289,734	$ 0
Changes of assumptions	$ 774,829	$ 8,146
Net difference between projected and actual earnings on investments	$ 0	$ 2,291,373
Changes in proportionate share	$ 451,065	$ 120,395
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,415	$ 85,324
Total (prior to post-MD contributions)	$ 1,518,043	$ 2,505,238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (987,195)

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	$ (127,856)
2nd Fiscal Year	(202,528)
3rd Fiscal Year	(276,049)
4th Fiscal Year	(481,837)
5th Fiscal Year	101,074
Thereafter	0
Total	$ (987,195)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00196907%
Employer's proportionate share at MD		0.00204397%
Employer's proportionate share of system NPL/(A) at prior MD	$	429,719
Employer's proportionate share of system NPL/(A) at MD	**$**	**244,591**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	480,319
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	47,373
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	35,479
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,664
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,837)
Employer's Total Pension Expense/(Income)	**$**	**31,306**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,895	$ 0
Changes of assumptions	$ 61,229	$ 644
Net difference between projected and actual earnings on investments	$ 0	$ 181,069
Changes in proportionate share	$ 45,445	$ 4,292
Differences between employer contributions and employer's proportionate share of system contributions	$ 105	$ 19,332
Total (prior to post-MD contributions)	$ 129,674	$ 205,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (75,663)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,787)
2nd Fiscal Year	(9,416)
3rd Fiscal Year	(19,163)
4th Fiscal Year	(41,860)
5th Fiscal Year	5,563
Thereafter	0
Total	$ (75,663)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00197755%
Employer's proportionate share at MD		0.00093786%
Employer's proportionate share of system NPL/(A) at prior MD	$	431,569
Employer's proportionate share of system NPL/(A) at MD	**$**	**112,229**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	220,391
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	21,737
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,279
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(51,500)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,885
Employer's Total Pension Expense/(Income)	**$**	**(22,336)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,505	$ 0
Changes of assumptions	$ 28,094	$ 295
Net difference between projected and actual earnings on investments	$ 0	$ 83,082
Changes in proportionate share	$ 9,322	$ 205,300
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,853	$ 0
Total (prior to post-MD contributions)	$ 79,774	$ 288,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (208,903)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (46,027)
2nd Fiscal Year	(47,490)
3rd Fiscal Year	(54,813)
4th Fiscal Year	(52,255)
5th Fiscal Year	(8,317)
Thereafter	0
Total	$ (208,903)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00444211%
Employer's proportionate share at MD		0.00434927%
Employer's proportionate share of system NPL/(A) at prior MD	$	969,421
Employer's proportionate share of system NPL/(A) at MD	**$**	**520,455**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,022,048
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	100,803
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	75,493
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(18,954)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,648)
Employer's Total Pension Expense/(Income)	**$**	**39,891**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,718	$ 0
Changes of assumptions	$ 130,285	$ 1,370
Net difference between projected and actual earnings on investments	$ 0	$ 385,288
Changes in proportionate share	$ 49,439	$ 54,831
Differences between employer contributions and employer's proportionate share of system contributions	$ 35	$ 47,680
Total (prior to post-MD contributions)	$ 228,477	$ 489,169
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (260,692)

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	$ (46,578)
2nd Fiscal Year	(45,528)
3rd Fiscal Year	(74,516)
4th Fiscal Year	(103,676)
5th Fiscal Year	9,605
Thereafter	0
Total	$ (260,692)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00540288%
Employer's proportionate share at MD		0.00549622%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,179,094
Employer's proportionate share of system NPL/(A) at MD	**$**	**657,704**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,291,573
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	127,385
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	95,402
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,341
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,683
Employer's Total Pension Expense/(Income)	**$**	**116,426**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,565	$ 0
Changes of assumptions	$ 164,643	$ 1,731
Net difference between projected and actual earnings on investments	$ 0	$ 486,893
Changes in proportionate share	$ 76,338	$ 27,513
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,909	$ 7,943
Total (prior to post-MD contributions)	$ 313,455	$ 524,080
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (210,625)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (14,328)
2nd Fiscal Year	(27,489)
3rd Fiscal Year	(69,324)
4th Fiscal Year	(116,066)
5th Fiscal Year	16,582
Thereafter	0
Total	$ (210,625)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00522335%
Employer's proportionate share at MD		0.00488133%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,139,915
Employer's proportionate share of system NPL/(A) at MD	**$**	**584,123**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,147,079
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	113,134
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	84,729
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(44,330)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(28,093)
Employer's Total Pension Expense/(Income)	**$**	**12,306**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 54,678	$ 0
Changes of assumptions	$ 146,224	$ 1,537
Net difference between projected and actual earnings on investments	$ 0	$ 432,422
Changes in proportionate share	$ 85,281	$ 206,547
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 62,282
Total (prior to post-MD contributions)	$ 286,183	$ 702,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (416,605)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (102,578)
2nd Fiscal Year	(78,900)
3rd Fiscal Year	(113,190)
4th Fiscal Year	(130,250)
5th Fiscal Year	8,312
Thereafter	0
Total	$ (416,605)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00314551%
Employer's proportionate share at MD		0.00381115%
Employer's proportionate share of system NPL/(A) at prior MD	$	686,458
Employer's proportionate share of system NPL/(A) at MD	**$**	**456,060**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	895,594
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	88,331
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	66,153
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	33,150
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(18,031)
Employer's Total Pension Expense/(Income)	**$**	**81,272**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 42,690	$ 0
Changes of assumptions	$ 114,166	$ 1,200
Net difference between projected and actual earnings on investments	$ 0	$ 337,618
Changes in proportionate share	$ 173,237	$ 12,852
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 49,465
Total (prior to post-MD contributions)	$ 330,093	$ 401,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (71,042)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,078)
2nd Fiscal Year	1,275
3rd Fiscal Year	(19,854)
4th Fiscal Year	(62,909)
5th Fiscal Year	16,524
Thereafter	0
Total	$ (71,042)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00123198%
Employer's proportionate share at MD		0.00222876%
Employer's proportionate share of system NPL/(A) at prior MD	$	268,860
Employer's proportionate share of system NPL/(A) at MD	**$**	**266,704**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	523,743
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	51,656
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	38,686
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,752
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(38)
Employer's Total Pension Expense/(Income)	**$**	**50,400**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,965	$ 0
Changes of assumptions	$ 66,764	$ 702
Net difference between projected and actual earnings on investments	$ 0	$ 197,439
Changes in proportionate share	$ 139,426	$ 42,014
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,730	$ 4,019
Total (prior to post-MD contributions)	$ 243,885	$ 244,174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (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	$ (3,614)
2nd Fiscal Year	1,988
3rd Fiscal Year	(445)
4th Fiscal Year	(16,924)
5th Fiscal Year	18,706
Thereafter	0
Total	$ (289)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00552755%
Employer's proportionate share at MD		0.00469506%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,206,302
Employer's proportionate share of system NPL/(A) at MD	**$**	**561,833**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,103,306
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	108,817
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	81,496
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,413)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,724)
Employer's Total Pension Expense/(Income)	**$**	**70,359**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 52,591	$ 0
Changes of assumptions	$ 140,644	$ 1,479
Net difference between projected and actual earnings on investments	$ 0	$ 415,921
Changes in proportionate share	$ 132,321	$ 171,543
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,075	$ 26,679
Total (prior to post-MD contributions)	$ 331,631	$ 615,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (283,991)

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	$ (54,827)
2nd Fiscal Year	(57,702)
3rd Fiscal Year	(57,525)
4th Fiscal Year	(116,519)
5th Fiscal Year	2,584
Thereafter	0
Total	$ (283,991)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00986320%
Employer's proportionate share at MD		0.01117414%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,152,489
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,337,151**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,625,845
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	258,982
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	193,958
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	65,279
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,937)
Employer's Total Pension Expense/(Income)	**$**	**231,300**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 125,166	$ 0
Changes of assumptions	$ 334,729	$ 3,519
Net difference between projected and actual earnings on investments	$ 0	$ 989,883
Changes in proportionate share	$ 240,245	$ 63,039
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 50,739
Total (prior to post-MD contributions)	$ 700,140	$ 1,107,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (407,040)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (53,761)
2nd Fiscal Year	(71,530)
3rd Fiscal Year	(122,813)
4th Fiscal Year	(205,583)
5th Fiscal Year	46,647
Thereafter	0
Total	$ (407,040)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00162540%
Employer's proportionate share at MD		0.00111812%
Employer's proportionate share of system NPL/(A) at prior MD	$	354,718
Employer's proportionate share of system NPL/(A) at MD	**$**	**133,800**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	262,750
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	25,915
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,408
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(59,823)
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)	**$**	**(51,688)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,525	$ 0
Changes of assumptions	$ 33,494	$ 352
Net difference between projected and actual earnings on investments	$ 0	$ 99,051
Changes in proportionate share	$ 10,751	$ 133,589
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,416	$ 25,950
Total (prior to post-MD contributions)	$ 60,186	$ 258,942
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (198,756)

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	$ (54,825)
2nd Fiscal Year	(50,991)
3rd Fiscal Year	(46,205)
4th Fiscal Year	(43,599)
5th Fiscal Year	(3,137)
Thereafter	0
Total	$ (198,756)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00972722%
Employer's proportionate share at MD		0.00995722%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,122,814
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,191,529**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,339,877
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	230,778
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	172,835
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	44,772
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,994)
Employer's Total Pension Expense/(Income)	**$**	**213,613**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,535	$ 0
Changes of assumptions	$ 298,276	$ 3,136
Net difference between projected and actual earnings on investments	$ 0	$ 882,079
Changes in proportionate share	$ 135,441	$ 75,285
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,347	$ 36,362
Total (prior to post-MD contributions)	$ 567,599	$ 996,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (429,263)

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	$ (42,778)
2nd Fiscal Year	(70,079)
3rd Fiscal Year	(137,278)
4th Fiscal Year	(210,633)
5th Fiscal Year	31,505
Thereafter	0
Total	$ (429,263)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02130676%
Employer's proportionate share at MD		0.02964976%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,649,868
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,548,033**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,967,487
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	687,190
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	514,652
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(254,177)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(95,591)
Employer's Total Pension Expense/(Income)	**$**	**164,884**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 332,119	$ 0
Changes of assumptions	$ 888,179	$ 9,338
Net difference between projected and actual earnings on investments	$ 0	$ 2,626,581
Changes in proportionate share	$ 1,319,838	$ 296,979
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,508	$ 299,305
Total (prior to post-MD contributions)	$ 2,544,644	$ 3,232,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (687,559)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (194,032)
2nd Fiscal Year	(55,239)
3rd Fiscal Year	(192,732)
4th Fiscal Year	(419,216)
5th Fiscal Year	173,661
Thereafter	0
Total	$ (687,559)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03270945%
Employer's proportionate share at MD		0.02975192%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,138,327
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,560,258**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,991,494
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	689,558
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	516,426
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(83,438)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,939
Employer's Total Pension Expense/(Income)	**$**	**441,927**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 333,263	$ 0
Changes of assumptions	$ 891,240	$ 9,370
Net difference between projected and actual earnings on investments	$ 0	$ 2,635,631
Changes in proportionate share	$ 360,610	$ 540,872
Differences between employer contributions and employer's proportionate share of system contributions	$ 42,100	$ 75,243
Total (prior to post-MD contributions)	$ 1,627,213	$ 3,261,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,633,903)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (294,226)
2nd Fiscal Year	(296,734)
3rd Fiscal Year	(384,269)
4th Fiscal Year	(702,517)
5th Fiscal Year	43,843
Thereafter	0
Total	$ (1,633,903)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08822277%
Employer's proportionate share at MD		0.09470623%
Employer's proportionate share of system NPL/(A) at prior MD	$	19,253,243
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,333,002**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	22,255,305
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,194,999
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,643,885
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(349,170)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	865,245
Employer's Total Pension Expense/(Income)	**$**	**2,159,960**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,060,843	$ 0
Changes of assumptions	$ 2,836,992	$ 29,826
Net difference between projected and actual earnings on investments	$ 0	$ 8,389,734
Changes in proportionate share	$ 1,316,153	$ 1,437,775
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,772,507	$ 47,647
Total (prior to post-MD contributions)	$ 7,986,495	$ 9,904,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,918,487)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (94,399)
2nd Fiscal Year	(14,554)
3rd Fiscal Year	(477,365)
4th Fiscal Year	(1,673,836)
5th Fiscal Year	341,667
Thereafter	0
Total	$ (1,918,487)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00456343%
Employer's proportionate share at MD		0.00355133%
Employer's proportionate share of system NPL/(A) at prior MD	$	995,897
Employer's proportionate share of system NPL/(A) at MD	**$**	**424,969**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	834,538
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	82,309
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	61,643
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,058
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,310)
Employer's Total Pension Expense/(Income)	**$**	**51,391**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 39,780	$ 0
Changes of assumptions	$ 106,383	$ 1,118
Net difference between projected and actual earnings on investments	$ 0	$ 314,601
Changes in proportionate share	$ 90,635	$ 142,342
Differences between employer contributions and employer's proportionate share of system contributions	$ 167	$ 28,428
Total (prior to post-MD contributions)	$ 236,965	$ 486,489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (249,524)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,872)
2nd Fiscal Year	(46,543)
3rd Fiscal Year	(59,118)
4th Fiscal Year	(102,722)
5th Fiscal Year	(3,270)
Thereafter	0
Total	$ (249,524)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective 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)	$	7,156
Employer's Total Pension Expense/(Income)	**$**	**7,156**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,617	$ 0
Total (prior to post-MD contributions)	$ 23,617	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 23,617

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	$ 7,156
2nd Fiscal Year	7,156
3rd Fiscal Year	7,156
4th Fiscal Year	2,149
5th Fiscal Year	0
Thereafter	0
Total	$ 23,617

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00228218%
Employer's proportionate share at MD		0.00275158%
Employer's proportionate share of system NPL/(A) at prior MD	$	498,050
Employer's proportionate share of system NPL/(A) at MD	**$**	**329,267**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	646,602
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	63,773
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	47,761
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(51,632)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(43,951)
Employer's Total Pension Expense/(Income)	**$**	**(47,822)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,822	$ 0
Changes of assumptions	$ 82,426	$ 867
Net difference between projected and actual earnings on investments	$ 0	$ 243,754
Changes in proportionate share	$ 96,926	$ 69,349
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 109,930
Total (prior to post-MD contributions)	$ 210,174	$ 423,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (213,726)

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	$ (65,100)
2nd Fiscal Year	(41,399)
3rd Fiscal Year	(53,919)
4th Fiscal Year	(62,300)
5th Fiscal Year	8,991
Thereafter	0
Total	$ (213,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00122278%
Employer's proportionate share at MD		0.00103199%
Employer's proportionate share of system NPL/(A) at prior MD	$	266,853
Employer's proportionate share of system NPL/(A) at MD	**$**	**123,493**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	242,510
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	23,918
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	17,913
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(47,351)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,288)
Employer's Total Pension Expense/(Income)	**$**	**(40,726)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,560	$ 0
Changes of assumptions	$ 30,914	$ 325
Net difference between projected and actual earnings on investments	$ 0	$ 91,421
Changes in proportionate share	$ 0	$ 104,698
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 20,029
Total (prior to post-MD contributions)	$ 42,474	$ 216,473
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (173,999)

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	$ (61,990)
2nd Fiscal Year	(45,333)
3rd Fiscal Year	(34,283)
4th Fiscal Year	(32,444)
5th Fiscal Year	51
Thereafter	0
Total	$ (173,999)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00661252%
Employer's proportionate share at MD		0.00508622%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,443,079
Employer's proportionate share of system NPL/(A) at MD	**$**	**608,641**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,195,226
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	117,883
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	88,285
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(53,183)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	70,392
Employer's Total Pension Expense/(Income)	**$**	**105,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 56,973	$ 0
Changes of assumptions	$ 152,361	$ 1,602
Net difference between projected and actual earnings on investments	$ 0	$ 450,573
Changes in proportionate share	$ 16,289	$ 250,601
Differences between employer contributions and employer's proportionate share of system contributions	$ 322,949	$ 16,009
Total (prior to post-MD contributions)	$ 548,572	$ 718,785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (170,213)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,343)
2nd Fiscal Year	(28,151)
3rd Fiscal Year	(51,773)
4th Fiscal Year	(88,480)
5th Fiscal Year	23,535
Thereafter	0
Total	$ (170,213)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00042699%
Employer's proportionate share at MD		0.00050162%
Employer's proportionate share of system NPL/(A) at prior MD	$	93,184
Employer's proportionate share of system NPL/(A) at MD	**$**	**60,026**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	117,877
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	11,626
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,707
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	604
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,256)
Employer's Total Pension Expense/(Income)	**$**	**7,055**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,619	$ 0
Changes of assumptions	$ 15,026	$ 158
Net difference between projected and actual earnings on investments	$ 0	$ 44,437
Changes in proportionate share	$ 12,528	$ 14,163
Differences between employer contributions and employer's proportionate share of system contributions	$ 315	$ 4,098
Total (prior to post-MD contributions)	$ 33,488	$ 62,856
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (29,368)

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	$ (6,553)
2nd Fiscal Year	(6,590)
3rd Fiscal Year	(8,441)
4th Fiscal Year	(9,953)
5th Fiscal Year	2,170
Thereafter	0
Total	$ (29,368)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00058853%
Employer's proportionate share at MD		0.00069489%
Employer's proportionate share of system NPL/(A) at prior MD	$	128,437
Employer's proportionate share of system NPL/(A) at MD	**$**	**83,154**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	163,294
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	16,105
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	12,062
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,968)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,377
Employer's Total Pension Expense/(Income)	**$**	**4,471**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,784	$ 0
Changes of assumptions	$ 20,816	$ 219
Net difference between projected and actual earnings on investments	$ 0	$ 61,558
Changes in proportionate share	$ 18,642	$ 50,027
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,595	$ 1,373
Total (prior to post-MD contributions)	$ 64,837	$ 113,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (48,340)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,416)
2nd Fiscal Year	(12,509)
3rd Fiscal Year	(15,934)
4th Fiscal Year	(12,175)
5th Fiscal Year	4,693
Thereafter	0
Total	$ (48,340)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00090043%
Employer's proportionate share at MD		0.00109787%
Employer's proportionate share of system NPL/(A) at prior MD	$	196,505
Employer's proportionate share of system NPL/(A) at MD	**$**	**131,376**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	257,992
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	25,445
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,057
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,691
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,847)
Employer's Total Pension Expense/(Income)	**$**	**14,901**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,298	$ 0
Changes of assumptions	$ 32,887	$ 346
Net difference between projected and actual earnings on investments	$ 0	$ 97,257
Changes in proportionate share	$ 40,986	$ 7,535
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 36,822
Total (prior to post-MD contributions)	$ 86,171	$ 141,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (55,789)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,584)
2nd Fiscal Year	(12,586)
3rd Fiscal Year	(12,786)
4th Fiscal Year	(21,573)
5th Fiscal Year	3,740
Thereafter	0
Total	$ (55,789)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01053080%
Employer's proportionate share at MD		0.00979857%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,298,183
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,172,544**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,302,596
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	227,101
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	170,081
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(12,217)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(66,989)
Employer's Total Pension Expense/(Income)	**$**	**90,875**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 109,758	$ 0
Changes of assumptions	$ 293,523	$ 3,086
Net difference between projected and actual earnings on investments	$ 0	$ 868,025
Changes in proportionate share	$ 172,707	$ 180,322
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 157,658
Total (prior to post-MD contributions)	$ 575,988	$ 1,209,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (633,103)

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	$ (146,713)
2nd Fiscal Year	(96,621)
3rd Fiscal Year	(156,884)
4th Fiscal Year	(246,002)
5th Fiscal Year	13,115
Thereafter	0
Total	$ (633,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00506012%
Employer's proportionate share at MD		0.00420696%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,104,292
Employer's proportionate share of system NPL/(A) at MD	**$**	**503,425**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	988,606
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	97,504
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	73,023
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(28,428)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	49,416
Employer's Total Pension Expense/(Income)	**$**	**94,011**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 47,124	$ 0
Changes of assumptions	$ 126,022	$ 1,325
Net difference between projected and actual earnings on investments	$ 0	$ 372,682
Changes in proportionate share	$ 70,561	$ 139,733
Differences between employer contributions and employer's proportionate share of system contributions	$ 110,026	$ 0
Total (prior to post-MD contributions)	$ 353,733	$ 513,740
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (160,007)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,752)
2nd Fiscal Year	(18,180)
3rd Fiscal Year	(39,461)
4th Fiscal Year	(98,208)
5th Fiscal Year	4,594
Thereafter	0
Total	$ (160,007)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00766707%
Employer's proportionate share at MD		0.00746417%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,673,218
Employer's proportionate share of system NPL/(A) at MD	**$**	**893,198**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,754,028
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	172,996
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	129,561
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(26,259)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	21,451
Employer's Total Pension Expense/(Income)	**$**	**124,753**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 83,609	$ 0
Changes of assumptions	$ 223,594	$ 2,351
Net difference between projected and actual earnings on investments	$ 0	$ 661,228
Changes in proportionate share	$ 30,511	$ 107,765
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,115	$ 13,092
Total (prior to post-MD contributions)	$ 384,829	$ 784,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (399,607)

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	$ (62,293)
2nd Fiscal Year	(76,394)
3rd Fiscal Year	(115,703)
4th Fiscal Year	(166,010)
5th Fiscal Year	20,793
Thereafter	0
Total	$ (399,607)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00387554%
Employer's proportionate share at MD		0.00436449%
Employer's proportionate share of system NPL/(A) at prior MD	$	845,776
Employer's proportionate share of system NPL/(A) at MD	**$**	**522,276**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,025,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	101,155
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	75,758
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	29,654
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(20,005)
Employer's Total Pension Expense/(Income)	**$**	**85,407**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,888	$ 0
Changes of assumptions	$ 130,741	$ 1,375
Net difference between projected and actual earnings on investments	$ 0	$ 386,637
Changes in proportionate share	$ 142,727	$ 39,399
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 49,884
Total (prior to post-MD contributions)	$ 322,356	$ 477,295
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (154,939)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,315)
2nd Fiscal Year	(33,906)
3rd Fiscal Year	(35,969)
4th Fiscal Year	(78,891)
5th Fiscal Year	16,144
Thereafter	0
Total	$ (154,939)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00079035%
Employer's proportionate share at MD		0.00088536%
Employer's proportionate share of system NPL/(A) at prior MD	$	172,482
Employer's proportionate share of system NPL/(A) at MD	**$**	**105,946**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	208,053
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	20,520
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	15,368
▪ 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)	$	(2,538)
Employer's Total Pension Expense/(Income)	**$**	**28,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,917	$ 0
Changes of assumptions	$ 26,522	$ 279
Net difference between projected and actual earnings on investments	$ 0	$ 78,431
Changes in proportionate share	$ 52,040	$ 186
Differences between employer contributions and employer's proportionate share of system contributions	$ 174	$ 7,995
Total (prior to post-MD contributions)	$ 88,653	$ 86,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,762

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,192
2nd Fiscal Year	6,036
3rd Fiscal Year	(1,079)
4th Fiscal Year	(14,657)
5th Fiscal Year	3,269
Thereafter	0
Total	$ 1,762

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00175058%
Employer's proportionate share at MD		0.00136028%
Employer's proportionate share of system NPL/(A) at prior MD	$	382,037
Employer's proportionate share of system NPL/(A) at MD	**$**	**162,778**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	319,656
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	31,527
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	23,611
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	17,361
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,280)
Employer's Total Pension Expense/(Income)	**$**	**26,692**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,237	$ 0
Changes of assumptions	$ 40,748	$ 428
Net difference between projected and actual earnings on investments	$ 0	$ 120,503
Changes in proportionate share	$ 64,925	$ 59,427
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,705	$ 49,958
Total (prior to post-MD contributions)	$ 123,615	$ 230,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (106,701)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,437)
2nd Fiscal Year	(18,193)
3rd Fiscal Year	(26,066)
4th Fiscal Year	(43,902)
5th Fiscal Year	(3,103)
Thereafter	0
Total	$ (106,701)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00155089%
Employer's proportionate share at MD		0.00161214%
Employer's proportionate share of system NPL/(A) at prior MD	$	338,458
Employer's proportionate share of system NPL/(A) at MD	**$**	**192,916**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	378,842
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	37,364
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	27,983
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,403
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,928)
Employer's Total Pension Expense/(Income)	**$**	**26,458**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,058	$ 0
Changes of assumptions	$ 48,293	$ 508
Net difference between projected and actual earnings on investments	$ 0	$ 142,815
Changes in proportionate share	$ 12,851	$ 10,115
Differences between employer contributions and employer's proportionate share of system contributions	$ 89	$ 10,330
Total (prior to post-MD contributions)	$ 79,291	$ 163,768
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (84,477)

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	$ (15,426)
2nd Fiscal Year	(16,232)
3rd Fiscal Year	(22,929)
4th Fiscal Year	(34,655)
5th Fiscal Year	4,766
Thereafter	0
Total	$ (84,477)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	354
Employer's Total Pension Expense/(Income)	**$**	**354**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,151	$ 0
Total (prior to post-MD contributions)	$ 1,151	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,151

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	$ 349
2nd Fiscal Year	349
3rd Fiscal Year	349
4th Fiscal Year	104
5th Fiscal Year	0
Thereafter	0
Total	$ 1,151

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00254317%
Employer's proportionate share at MD		0.00276135%
Employer's proportionate share of system NPL/(A) at prior MD	$	555,007
Employer's proportionate share of system NPL/(A) at MD	**$**	**330,436**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	648,898
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	64,000
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	47,931
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	17,886
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,168)
Employer's Total Pension Expense/(Income)	**$**	**52,649**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,931	$ 0
Changes of assumptions	$ 82,718	$ 870
Net difference between projected and actual earnings on investments	$ 0	$ 244,620
Changes in proportionate share	$ 52,008	$ 19,500
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 36,606
Total (prior to post-MD contributions)	$ 165,657	$ 301,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (135,939)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (21,461)
2nd Fiscal Year	(25,207)
3rd Fiscal Year	(39,507)
4th Fiscal Year	(58,547)
5th Fiscal Year	8,783
Thereafter	0
Total	$ (135,939)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00243503%
Employer's proportionate share at MD		0.00268118%
Employer's proportionate share of system NPL/(A) at prior MD	$	531,407
Employer's proportionate share of system NPL/(A) at MD	**$**	**320,843**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	630,059
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	62,141
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	46,539
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(397)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,123)
Employer's Total Pension Expense/(Income)	**$**	**43,019**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,033	$ 0
Changes of assumptions	$ 80,317	$ 844
Net difference between projected and actual earnings on investments	$ 0	$ 237,517
Changes in proportionate share	$ 55,853	$ 6,718
Differences between employer contributions and employer's proportionate share of system contributions	$ 398	$ 7,797
Total (prior to post-MD contributions)	$ 166,601	$ 252,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (86,275)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,466)
2nd Fiscal Year	(11,513)
3rd Fiscal Year	(25,176)
4th Fiscal Year	(49,511)
5th Fiscal Year	10,390
Thereafter	0
Total	$ (86,275)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00273341%
Employer's proportionate share at MD		0.00292960%
Employer's proportionate share of system NPL/(A) at prior MD	$	596,524
Employer's proportionate share of system NPL/(A) at MD	**$**	**350,570**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	688,436
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	67,899
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,851
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,688)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,156)
Employer's Total Pension Expense/(Income)	**$**	**43,007**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,816	$ 0
Changes of assumptions	$ 87,758	$ 923
Net difference between projected and actual earnings on investments	$ 0	$ 259,524
Changes in proportionate share	$ 41,433	$ 79,747
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,054	$ 8,787
Total (prior to post-MD contributions)	$ 167,061	$ 348,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (181,920)

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	$ (34,839)
2nd Fiscal Year	(40,939)
3rd Fiscal Year	(53,943)
4th Fiscal Year	(62,976)
5th Fiscal Year	10,777
Thereafter	0
Total	$ (181,920)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00395706%
Employer's proportionate share at MD		0.00471231%
Employer's proportionate share of system NPL/(A) at prior MD	$	863,567
Employer's proportionate share of system NPL/(A) at MD	**$**	**563,898**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,107,360
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	109,217
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	81,795
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	56,600
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	806
Employer's Total Pension Expense/(Income)	**$**	**139,201**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 52,785	$ 0
Changes of assumptions	$ 141,161	$ 1,484
Net difference between projected and actual earnings on investments	$ 0	$ 417,449
Changes in proportionate share	$ 173,921	$ 22,827
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,371	$ 8,886
Total (prior to post-MD contributions)	$ 370,238	$ 450,646
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (80,408)

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	$ 8,458
2nd Fiscal Year	(12,111)
3rd Fiscal Year	(24,813)
4th Fiscal Year	(73,879)
5th Fiscal Year	21,936
Thereafter	0
Total	$ (80,408)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00155684%
Employer's proportionate share at MD		0.00157303%
Employer's proportionate share of system NPL/(A) at prior MD	$	339,756
Employer's proportionate share of system NPL/(A) at MD	**$**	**188,236**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	369,651
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	36,458
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	27,304
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	8,255
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,476)
Employer's Total Pension Expense/(Income)	**$**	**27,083**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,620	$ 0
Changes of assumptions	$ 47,121	$ 495
Net difference between projected and actual earnings on investments	$ 0	$ 139,350
Changes in proportionate share	$ 24,155	$ 2,707
Differences between employer contributions and employer's proportionate share of system contributions	$ 32	$ 27,299
Total (prior to post-MD contributions)	$ 88,928	$ 169,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (80,923)

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	$ (12,702)
2nd Fiscal Year	(12,126)
3rd Fiscal Year	(23,713)
4th Fiscal Year	(36,155)
5th Fiscal Year	3,774
Thereafter	0
Total	$ (80,923)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02644324%
Employer's proportionate share at MD		0.02295236%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,770,824
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,746,590**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,393,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	531,965
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	398,401
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(166,472)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(17,796)
Employer's Total Pension Expense/(Income)	**$**	**214,133**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 257,099	$ 0
Changes of assumptions	$ 687,554	$ 7,228
Net difference between projected and actual earnings on investments	$ 0	$ 2,033,279
Changes in proportionate share	$ 70,895	$ 567,482
Differences between employer contributions and employer's proportionate share of system contributions	$ 68,347	$ 108,903
Total (prior to post-MD contributions)	$ 1,083,895	$ 2,716,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,632,997)

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	$ (331,548)
2nd Fiscal Year	(338,021)
3rd Fiscal Year	(397,822)
4th Fiscal Year	(589,280)
5th Fiscal Year	23,675
Thereafter	0
Total	$ (1,632,997)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00390724%
Employer's proportionate share at MD		0.00507239%
Employer's proportionate share of system NPL/(A) at prior MD	$	852,694
Employer's proportionate share of system NPL/(A) at MD	**$**	**606,987**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,191,976
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	117,562
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	88,045
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	25,015
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,773
Employer's Total Pension Expense/(Income)	**$**	**123,833**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 56,818	$ 0
Changes of assumptions	$ 151,947	$ 1,597
Net difference between projected and actual earnings on investments	$ 0	$ 449,347
Changes in proportionate share	$ 178,739	$ 28,243
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,482	$ 1,271
Total (prior to post-MD contributions)	$ 405,986	$ 480,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (74,472)

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	$ (1,287)
2nd Fiscal Year	(3,067)
3rd Fiscal Year	(28,778)
4th Fiscal Year	(70,889)
5th Fiscal Year	29,547
Thereafter	0
Total	$ (74,472)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00083028%
Employer's proportionate share at MD		0.00015621%
Employer's proportionate share of system NPL/(A) at prior MD	$	181,196
Employer's proportionate share of system NPL/(A) at MD	**$**	**18,693**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	36,708
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,620
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,711
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,711)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,435)
Employer's Total Pension Expense/(Income)	**$**	**(8,435)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,750	$ 0
Changes of assumptions	$ 4,679	$ 49
Net difference between projected and actual earnings on investments	$ 0	$ 13,838
Changes in proportionate share	$ 46,758	$ 99,196
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,890	$ 10,805
Total (prior to post-MD contributions)	$ 56,077	$ 123,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (67,811)

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	$ (12,876)
2nd Fiscal Year	(10,039)
3rd Fiscal Year	(14,835)
4th Fiscal Year	(22,157)
5th Fiscal Year	(7,904)
Thereafter	0
Total	$ (67,811)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00485950%
Employer's proportionate share at MD		0.00533710%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,060,510
Employer's proportionate share of system NPL/(A) at MD	**$**	**638,663**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,254,181
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	123,698
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	92,640
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,435
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,114)
Employer's Total Pension Expense/(Income)	**$**	**95,961**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 59,783	$ 0
Changes of assumptions	$ 159,877	$ 1,681
Net difference between projected and actual earnings on investments	$ 0	$ 472,797
Changes in proportionate share	$ 84,156	$ 36,372
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,367	$ 8,898
Total (prior to post-MD contributions)	$ 305,183	$ 519,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (214,565)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,550)
2nd Fiscal Year	(36,142)
3rd Fiscal Year	(61,347)
4th Fiscal Year	(102,764)
5th Fiscal Year	20,237
Thereafter	0
Total	$ (214,565)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03422785%
Employer's proportionate share at MD		0.03592788%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,469,694
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,299,303**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,442,802
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	832,698
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	623,626
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	137,074
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(31,401)
Employer's Total Pension Expense/(Income)	**$**	**729,299**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 402,443	$ 0
Changes of assumptions	$ 1,076,245	$ 11,315
Net difference between projected and actual earnings on investments	$ 0	$ 3,182,740
Changes in proportionate share	$ 442,459	$ 2,610
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,380	$ 129,162
Total (prior to post-MD contributions)	$ 1,927,527	$ 3,325,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,398,300)

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	$ (180,441)
2nd Fiscal Year	(218,879)
3rd Fiscal Year	(392,658)
4th Fiscal Year	(721,866)
5th Fiscal Year	115,545
Thereafter	0
Total	$ (1,398,300)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00821571%
Employer's proportionate share at MD		0.00683647%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,792,951
Employer's proportionate share of system NPL/(A) at MD	**$**	**818,085**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,606,523
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	158,448
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	118,666
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(23,186)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,485)
Employer's Total Pension Expense/(Income)	**$**	**79,995**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 76,578	$ 0
Changes of assumptions	$ 204,791	$ 2,153
Net difference between projected and actual earnings on investments	$ 0	$ 605,622
Changes in proportionate share	$ 57,282	$ 225,156
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,329	$ 55,096
Total (prior to post-MD contributions)	$ 345,980	$ 888,027
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (542,047)

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	$ (97,956)
2nd Fiscal Year	(105,863)
3rd Fiscal Year	(144,912)
4th Fiscal Year	(194,821)
5th Fiscal Year	1,506
Thereafter	0
Total	$ (542,047)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00104022%
Employer's proportionate share at MD		0.00066522%
Employer's proportionate share of system NPL/(A) at prior MD	$	227,012
Employer's proportionate share of system NPL/(A) at MD	**$**	**79,603**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	156,322
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	15,418
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	11,547
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,551)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,348)
Employer's Total Pension Expense/(Income)	**$**	**648**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,451	$ 0
Changes of assumptions	$ 19,927	$ 209
Net difference between projected and actual earnings on investments	$ 0	$ 58,930
Changes in proportionate share	$ 12,548	$ 62,975
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,194	$ 10,642
Total (prior to post-MD contributions)	$ 43,120	$ 132,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (89,636)

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	$ (17,387)
2nd Fiscal Year	(18,661)
3rd Fiscal Year	(23,946)
4th Fiscal Year	(26,957)
5th Fiscal Year	(2,685)
Thereafter	0
Total	$ (89,636)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00078561%
Employer's proportionate share at MD		0.00074347%
Employer's proportionate share of system NPL/(A) at prior MD	$	171,447
Employer's proportionate share of system NPL/(A) at MD	**$**	**88,967**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	174,710
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	17,231
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	12,905
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,834)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(678)
Employer's Total Pension Expense/(Income)	**$**	**8,393**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,328	$ 0
Changes of assumptions	$ 22,271	$ 234
Net difference between projected and actual earnings on investments	$ 0	$ 65,862
Changes in proportionate share	$ 4,626	$ 11,235
Differences between employer contributions and employer's proportionate share of system contributions	$ 414	$ 3,674
Total (prior to post-MD contributions)	$ 35,639	$ 81,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (45,366)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,033)
2nd Fiscal Year	(8,328)
3rd Fiscal Year	(12,467)
4th Fiscal Year	(17,969)
5th Fiscal Year	1,431
Thereafter	0
Total	$ (45,366)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00545874%
Employer's proportionate share at MD		0.00548477%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,191,285
Employer's proportionate share of system NPL/(A) at MD	**$**	**656,334**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,288,883
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	127,120
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	95,203
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(19,367)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,188)
Employer's Total Pension Expense/(Income)	**$**	**73,648**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,437	$ 0
Changes of assumptions	$ 164,300	$ 1,727
Net difference between projected and actual earnings on investments	$ 0	$ 485,879
Changes in proportionate share	$ 47,108	$ 84,755
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,333	$ 27,613
Total (prior to post-MD contributions)	$ 281,178	$ 599,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (318,796)

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	$ (54,193)
2nd Fiscal Year	(60,135)
3rd Fiscal Year	(94,765)
4th Fiscal Year	(125,122)
5th Fiscal Year	15,419
Thereafter	0
Total	$ (318,796)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00183973%
Employer's proportionate share at MD		0.00238851%
Employer's proportionate share of system NPL/(A) at prior MD	$	401,492
Employer's proportionate share of system NPL/(A) at MD	**$**	**285,821**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	561,283
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	55,358
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	41,459
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	42,196
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(19,940)
Employer's Total Pension Expense/(Income)	**$**	**63,715**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,755	$ 0
Changes of assumptions	$ 71,549	$ 752
Net difference between projected and actual earnings on investments	$ 0	$ 211,591
Changes in proportionate share	$ 172,888	$ 36,200
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 64,172
Total (prior to post-MD contributions)	$ 271,192	$ 312,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (41,523)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,881
2nd Fiscal Year	(10,467)
3rd Fiscal Year	(7,487)
4th Fiscal Year	(36,665)
5th Fiscal Year	10,215
Thereafter	0
Total	$ (41,523)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02729012%
Employer's proportionate share at MD		0.02944014%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,955,643
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,522,948**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,918,228
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	682,332
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	511,014
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(134,813)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	109,901
Employer's Total Pension Expense/(Income)	**$**	**486,102**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 329,771	$ 0
Changes of assumptions	$ 881,900	$ 9,272
Net difference between projected and actual earnings on investments	$ 0	$ 2,608,011
Changes in proportionate share	$ 411,126	$ 681,794
Differences between employer contributions and employer's proportionate share of system contributions	$ 405,365	$ 45,980
Total (prior to post-MD contributions)	$ 2,028,162	$ 3,345,057
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,316,895)

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	$ (236,385)
2nd Fiscal Year	(240,697)
3rd Fiscal Year	(372,777)
4th Fiscal Year	(578,002)
5th Fiscal Year	110,966
Thereafter	0
Total	$ (1,316,895)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00012418%
Employer's proportionate share at MD		0.00055967%
Employer's proportionate share of system NPL/(A) at prior MD	$	27,100
Employer's proportionate share of system NPL/(A) at MD	**$**	**66,973**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	131,519
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	12,971
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	9,715
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(12,109)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,183)
Employer's Total Pension Expense/(Income)	**$**	**(8,577)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,269	$ 0
Changes of assumptions	$ 16,765	$ 176
Net difference between projected and actual earnings on investments	$ 0	$ 49,579
Changes in proportionate share	$ 60,915	$ 41,297
Differences between employer contributions and employer's proportionate share of system contributions	$ 284	$ 13,113
Total (prior to post-MD contributions)	$ 84,233	$ 104,165
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,932)

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	$ (19,671)
2nd Fiscal Year	(6,389)
3rd Fiscal Year	954
4th Fiscal Year	(979)
5th Fiscal Year	6,152
Thereafter	0
Total	$ (19,932)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01527953%
Employer's proportionate share at MD		0.01641354%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,334,519
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,964,123**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,857,068
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	380,415
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	284,902
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(14,608)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,723)
Employer's Total Pension Expense/(Income)	**$**	**258,571**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 183,855	$ 0
Changes of assumptions	$ 491,679	$ 5,169
Net difference between projected and actual earnings on investments	$ 0	$ 1,454,025
Changes in proportionate share	$ 243,548	$ 175,352
Differences between employer contributions and employer's proportionate share of system contributions	$ 206,377	$ 160,220
Total (prior to post-MD contributions)	$ 1,125,459	$ 1,794,766
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (669,307)

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	$ (148,666)
2nd Fiscal Year	(134,744)
3rd Fiscal Year	(123,221)
4th Fiscal Year	(312,282)
5th Fiscal Year	49,605
Thereafter	0
Total	$ (669,307)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02980549%
Employer's proportionate share at MD		0.02656675%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,504,583
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,179,105**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,243,001
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	615,735
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	461,138
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(77,427)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(54,571)
Employer's Total Pension Expense/(Income)	**$**	**329,140**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 297,585	$ 0
Changes of assumptions	$ 795,826	$ 8,367
Net difference between projected and actual earnings on investments	$ 0	$ 2,353,467
Changes in proportionate share	$ 290,307	$ 638,674
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,028	$ 179,165
Total (prior to post-MD contributions)	$ 1,388,746	$ 3,179,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,790,927)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (281,496)
2nd Fiscal Year	(329,560)
3rd Fiscal Year	(506,288)
4th Fiscal Year	(701,693)
5th Fiscal Year	28,111
Thereafter	0
Total	$ (1,790,927)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.30590875%
Employer's proportionate share at MD		0.30435216%
Employer's proportionate share of system NPL/(A) at prior MD	$	66,759,811
Employer's proportionate share of system NPL/(A) at MD	**$**	**36,420,240**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	71,520,639
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,053,946
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,282,861
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	116,600
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(709,066)
Employer's Total Pension Expense/(Income)	**$**	**4,690,395**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,409,173	$ 0
Changes of assumptions	$ 9,117,083	$ 95,849
Net difference between projected and actual earnings on investments	$ 0	$ 26,961,621
Changes in proportionate share	$ 732,284	$ 1,060,152
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,979,072
Total (prior to post-MD contributions)	$ 13,258,540	$ 30,096,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,838,154)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,018,192)
2nd Fiscal Year	(3,269,905)
3rd Fiscal Year	(4,479,506)
4th Fiscal Year	(6,829,271)
5th Fiscal Year	758,720
Thereafter	0
Total	$ (16,838,154)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06518312%
Employer's proportionate share at MD		0.07541556%
Employer's proportionate share of system NPL/(A) at prior MD	$	14,225,199
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,024,588**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,722,132
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,747,900
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,309,043
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	417,971
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(224,571)
Employer's Total Pension Expense/(Income)	**$**	**1,502,443**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 844,760	$ 0
Changes of assumptions	$ 2,259,126	$ 23,751
Net difference between projected and actual earnings on investments	$ 0	$ 6,680,832
Changes in proportionate share	$ 1,831,223	$ 219,906
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,689	$ 851,570
Total (prior to post-MD contributions)	$ 4,938,798	$ 7,776,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,837,261)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (381,201)
2nd Fiscal Year	(458,027)
3rd Fiscal Year	(851,506)
4th Fiscal Year	(1,438,685)
5th Fiscal Year	292,159
Thereafter	0
Total	$ (2,837,261)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01096979%
Employer's proportionate share at MD		0.01209530%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,393,985
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,447,382**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,842,311
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	280,332
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	209,947
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	28,323
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(66,873)
Employer's Total Pension Expense/(Income)	**$**	**171,397**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 135,484	$ 0
Changes of assumptions	$ 362,323	$ 3,809
Net difference between projected and actual earnings on investments	$ 0	$ 1,071,485
Changes in proportionate share	$ 268,980	$ 43,232
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 170,220
Total (prior to post-MD contributions)	$ 766,787	$ 1,288,746
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (521,959)

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	$ (107,830)
2nd Fiscal Year	(80,477)
3rd Fiscal Year	(134,930)
4th Fiscal Year	(239,987)
5th Fiscal Year	41,265
Thereafter	0
Total	$ (521,959)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00716462%
Employer's proportionate share at MD		0.00740017%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,563,567
Employer's proportionate share of system NPL/(A) at MD	**$**	**885,540**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,738,988
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	171,513
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	128,450
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(15,046)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,621)
Employer's Total Pension Expense/(Income)	**$**	**104,783**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,892	$ 0
Changes of assumptions	$ 221,677	$ 2,331
Net difference between projected and actual earnings on investments	$ 0	$ 655,558
Changes in proportionate share	$ 95,498	$ 46,901
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,935	$ 26,281
Total (prior to post-MD contributions)	$ 403,002	$ 731,071
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (328,069)

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	$ (68,628)
2nd Fiscal Year	(44,409)
3rd Fiscal Year	(84,861)
4th Fiscal Year	(152,795)
5th Fiscal Year	22,625
Thereafter	0
Total	$ (328,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00926270%
Employer's proportionate share at MD		0.01056030%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,021,440
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,263,696**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,481,597
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	244,755
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	183,303
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,523
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,327)
Employer's Total Pension Expense/(Income)	**$**	**168,499**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 118,290	$ 0
Changes of assumptions	$ 316,341	$ 3,326
Net difference between projected and actual earnings on investments	$ 0	$ 935,504
Changes in proportionate share	$ 202,712	$ 24,477
Differences between employer contributions and employer's proportionate share of system contributions	$ 271	$ 97,566
Total (prior to post-MD contributions)	$ 637,614	$ 1,060,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (423,259)

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	$ (78,263)
2nd Fiscal Year	(77,685)
3rd Fiscal Year	(109,102)
4th Fiscal Year	(198,253)
5th Fiscal Year	40,045
Thereafter	0
Total	$ (423,259)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00291181%
Employer's proportionate share at MD		0.00292965%
Employer's proportionate share of system NPL/(A) at prior MD	$	635,457
Employer's proportionate share of system NPL/(A) at MD	**$**	**350,576**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	688,447
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	67,900
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,852
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	26,652
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,831)
Employer's Total Pension Expense/(Income)	**$**	**51,673**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,816	$ 0
Changes of assumptions	$ 87,760	$ 923
Net difference between projected and actual earnings on investments	$ 0	$ 259,529
Changes in proportionate share	$ 23,789	$ 231
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 66,288
Total (prior to post-MD contributions)	$ 144,365	$ 326,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (182,606)

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	$ (34,480)
2nd Fiscal Year	(39,287)
3rd Fiscal Year	(45,821)
4th Fiscal Year	(68,830)
5th Fiscal Year	5,811
Thereafter	0
Total	$ (182,606)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00205938%
Employer's proportionate share at MD		0.00235750%
Employer's proportionate share of system NPL/(A) at prior MD	$	449,428
Employer's proportionate share of system NPL/(A) at MD	**$**	**282,110**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	553,996
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	54,640
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	40,921
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	17,004
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,229)
Employer's Total Pension Expense/(Income)	**$**	**44,696**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,407	$ 0
Changes of assumptions	$ 70,621	$ 742
Net difference between projected and actual earnings on investments	$ 0	$ 208,844
Changes in proportionate share	$ 55,220	$ 5,868
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 28,799
Total (prior to post-MD contributions)	$ 152,248	$ 244,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (92,005)

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	$ (17,174)
2nd Fiscal Year	(17,516)
3rd Fiscal Year	(22,709)
4th Fiscal Year	(43,583)
5th Fiscal Year	8,976
Thereafter	0
Total	$ (92,005)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01008701%
Employer's proportionate share at MD		0.01038008%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,201,333
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,242,130**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,439,247
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	240,578

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	180,175
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	16,023
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,623)
Employer's Total Pension Expense/(Income)	**$**	**181,575**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 116,272	$ 0
Changes of assumptions	$ 310,943	$ 3,269
Net difference between projected and actual earnings on investments	$ 0	$ 919,539
Changes in proportionate share	$ 66,244	$ 430
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,325	$ 71,265
Total (prior to post-MD contributions)	$ 495,784	$ 994,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (498,719)

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	$ (76,810)
2nd Fiscal Year	(92,211)
3rd Fiscal Year	(133,821)
4th Fiscal Year	(223,696)
5th Fiscal Year	27,818
Thereafter	0
Total	$ (498,719)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00376739%
Employer's proportionate share at MD		0.00382766%
Employer's proportionate share of system NPL/(A) at prior MD	$	822,174
Employer's proportionate share of system NPL/(A) at MD	**$**	**458,036**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	899,473
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	88,713
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	66,439
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	30,692
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,402
Employer's Total Pension Expense/(Income)	**$**	**98,533**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 42,875	$ 0
Changes of assumptions	$ 114,660	$ 1,205
Net difference between projected and actual earnings on investments	$ 0	$ 339,081
Changes in proportionate share	$ 149,767	$ 24,460
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,418	$ 19,762
Total (prior to post-MD contributions)	$ 327,720	$ 384,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (56,788)

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	$ 5,811
2nd Fiscal Year	15,248
3rd Fiscal Year	(19,093)
4th Fiscal Year	(71,226)
5th Fiscal Year	12,473
Thereafter	0
Total	$ (56,788)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00462864%
Employer's proportionate share at MD		0.00518670%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,010,128
Employer's proportionate share of system NPL/(A) at MD	**$**	**620,665**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,218,838
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	120,212
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	90,029
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	19,517
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,413
Employer's Total Pension Expense/(Income)	**$**	**111,959**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 58,098	$ 0
Changes of assumptions	$ 155,371	$ 1,633
Net difference between projected and actual earnings on investments	$ 0	$ 459,474
Changes in proportionate share	$ 138,017	$ 68,266
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,537	$ 7,939
Total (prior to post-MD contributions)	$ 359,023	$ 537,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (178,289)

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	$ (22,240)
2nd Fiscal Year	(21,106)
3rd Fiscal Year	(58,873)
4th Fiscal Year	(97,562)
5th Fiscal Year	21,492
Thereafter	0
Total	$ (178,289)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11612761%
Employer's proportionate share at MD		0.12559766%
Employer's proportionate share of system NPL/(A) at prior MD	$	25,343,039
Employer's proportionate share of system NPL/(A) at MD	**$**	**15,029,619**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	29,514,576
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,910,967
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,180,090
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(280,241)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	172,219
Employer's Total Pension Expense/(Income)	**$**	**2,072,068**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,406,871	$ 0
Changes of assumptions	$ 3,762,366	$ 39,554
Net difference between projected and actual earnings on investments	$ 0	$ 11,126,310
Changes in proportionate share	$ 1,796,215	$ 1,770,430
Differences between employer contributions and employer's proportionate share of system contributions	$ 499,186	$ 159,954
Total (prior to post-MD contributions)	$ 7,464,638	$ 13,096,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,631,610)

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	$ (904,565)
2nd Fiscal Year	(1,017,091)
3rd Fiscal Year	(1,644,976)
4th Fiscal Year	(2,518,832)
5th Fiscal Year	453,853
Thereafter	0
Total	$ (5,631,610)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01783089%
Employer's proportionate share at MD		0.01812095%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,891,314
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,168,440**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,258,297
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	419,988
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	314,538
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	58,932
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	90,015
Employer's Total Pension Expense/(Income)	**$**	**463,485**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 202,980	$ 0
Changes of assumptions	$ 542,826	$ 5,707
Net difference between projected and actual earnings on investments	$ 0	$ 1,605,279
Changes in proportionate share	$ 391,159	$ 130,915
Differences between employer contributions and employer's proportionate share of system contributions	$ 224,140	$ 0
Total (prior to post-MD contributions)	$ 1,361,105	$ 1,741,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (380,796)

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	$ 12,968
2nd Fiscal Year	(42,740)
3rd Fiscal Year	(93,767)
4th Fiscal Year	(320,552)
5th Fiscal Year	63,295
Thereafter	0
Total	$ (380,796)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02742937%
Employer's proportionate share at MD		0.03043612%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,986,032
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,642,132**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,152,276
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	705,416
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	528,302
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	120,436
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(121,666)
Employer's Total Pension Expense/(Income)	**$**	**527,072**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 340,927	$ 0
Changes of assumptions	$ 911,735	$ 9,585
Net difference between projected and actual earnings on investments	$ 0	$ 2,696,242
Changes in proportionate share	$ 472,430	$ 48,015
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 303,373
Total (prior to post-MD contributions)	$ 1,725,092	$ 3,057,215
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,332,123)

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	$ (239,353)
2nd Fiscal Year	(257,351)
3rd Fiscal Year	(358,133)
4th Fiscal Year	(590,046)
5th Fiscal Year	112,760
Thereafter	0
Total	$ (1,332,123)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04643302%
Employer's proportionate share at MD		0.04258578%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,133,282
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,096,019**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,007,362
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	987,007
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	739,192
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(118,337)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(38,113)
Employer's Total Pension Expense/(Income)	**$**	**582,742**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 477,021	$ 0
Changes of assumptions	$ 1,275,687	$ 13,412
Net difference between projected and actual earnings on investments	$ 0	$ 3,772,543
Changes in proportionate share	$ 298,643	$ 758,101
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,075	$ 162,444
Total (prior to post-MD contributions)	$ 2,067,426	$ 4,706,500
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,639,074)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (433,495)
2nd Fiscal Year	(477,374)
3rd Fiscal Year	(729,466)
4th Fiscal Year	(1,063,812)
5th Fiscal Year	65,073
Thereafter	0
Total	$ (2,639,074)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00202784%
Employer's proportionate share at MD		0.00289953%
Employer's proportionate share of system NPL/(A) at prior MD	$	442,544
Employer's proportionate share of system NPL/(A) at MD	**$**	**346,972**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	681,369
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	67,202
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,329
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	39,916
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,280)
Employer's Total Pension Expense/(Income)	**$**	**86,965**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,479	$ 0
Changes of assumptions	$ 86,857	$ 913
Net difference between projected and actual earnings on investments	$ 0	$ 256,860
Changes in proportionate share	$ 172,714	$ 80,994
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,091	$ 17,120
Total (prior to post-MD contributions)	$ 294,141	$ 355,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (61,746)

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	$ 4,463
2nd Fiscal Year	(8,670)
3rd Fiscal Year	(32,011)
4th Fiscal Year	(43,638)
5th Fiscal Year	18,110
Thereafter	0
Total	$ (61,746)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00662758%
Employer's proportionate share at MD		0.00637654%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,446,366
Employer's proportionate share of system NPL/(A) at MD	**$**	**763,047**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,498,443
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	147,789
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	110,682
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(37,281)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,933)
Employer's Total Pension Expense/(Income)	**$**	**68,468**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 71,426	$ 0
Changes of assumptions	$ 191,014	$ 2,008
Net difference between projected and actual earnings on investments	$ 0	$ 564,878
Changes in proportionate share	$ 91,804	$ 131,822
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,808	$ 32,819
Total (prior to post-MD contributions)	$ 358,052	$ 731,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (373,475)

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	$ (83,548)
2nd Fiscal Year	(84,250)
3rd Fiscal Year	(76,993)
4th Fiscal Year	(141,310)
5th Fiscal Year	12,625
Thereafter	0
Total	$ (373,475)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06787309%
Employer's proportionate share at MD		0.06861710%
Employer's proportionate share of system NPL/(A) at prior MD	$	14,812,243
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,211,051**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,124,541
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,590,333
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,191,037
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(179,251)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(123,608)
Employer's Total Pension Expense/(Income)	**$**	**888,178**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 768,608	$ 0
Changes of assumptions	$ 2,055,473	$ 21,610
Net difference between projected and actual earnings on investments	$ 0	$ 6,078,578
Changes in proportionate share	$ 197,497	$ 653,408
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,656	$ 392,876
Total (prior to post-MD contributions)	$ 3,025,234	$ 7,146,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,121,238)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (799,438)
2nd Fiscal Year	(854,324)
3rd Fiscal Year	(1,111,978)
4th Fiscal Year	(1,541,932)
5th Fiscal Year	186,435
Thereafter	0
Total	$ (4,121,238)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04005746%
Employer's proportionate share at MD		0.04039885%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,741,916
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,834,320**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,493,449
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	936,321
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	701,232
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	110,480
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	367,768
Employer's Total Pension Expense/(Income)	**$**	**1,179,480**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 452,524	$ 0
Changes of assumptions	$ 1,210,176	$ 12,723
Net difference between projected and actual earnings on investments	$ 0	$ 3,578,810
Changes in proportionate share	$ 372,938	$ 734,457
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,249,336	$ 66,435
Total (prior to post-MD contributions)	$ 3,284,974	$ 4,392,425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,107,451)

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	$ 32,371
2nd Fiscal Year	(119,931)
3rd Fiscal Year	(337,163)
4th Fiscal Year	(801,152)
5th Fiscal Year	118,425
Thereafter	0
Total	$ (1,107,451)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01007324%
Employer's proportionate share at MD		0.01033230%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,198,327
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,236,413**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,428,019
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	239,471
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	179,345
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	50,216
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(53,453)
Employer's Total Pension Expense/(Income)	**$**	**176,108**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 115,736	$ 0
Changes of assumptions	$ 309,511	$ 3,254
Net difference between projected and actual earnings on investments	$ 0	$ 915,307
Changes in proportionate share	$ 113,219	$ 13,402
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 162,809
Total (prior to post-MD contributions)	$ 538,466	$ 1,094,772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (556,306)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (101,780)
2nd Fiscal Year	(113,449)
3rd Fiscal Year	(139,024)
4th Fiscal Year	(227,437)
5th Fiscal Year	25,386
Thereafter	0
Total	$ (556,306)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07429672%
Employer's proportionate share at MD		0.07009325%
Employer's proportionate share of system NPL/(A) at prior MD	$	16,214,100
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,387,695**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,471,426
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,624,546
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,216,659
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(172,103)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	325,524
Employer's Total Pension Expense/(Income)	**$**	**1,370,080**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 785,143	$ 0
Changes of assumptions	$ 2,099,693	$ 22,074
Net difference between projected and actual earnings on investments	$ 0	$ 6,209,345
Changes in proportionate share	$ 391,142	$ 664,525
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,693,793	$ 131,772
Total (prior to post-MD contributions)	$ 4,969,771	$ 7,027,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,057,945)

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	$ (283,837)
2nd Fiscal Year	(302,728)
3rd Fiscal Year	(515,837)
4th Fiscal Year	(1,233,104)
5th Fiscal Year	277,559
Thereafter	0
Total	$ (2,057,945)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00035170%
Employer's proportionate share at MD		0.00043529%
Employer's proportionate share of system NPL/(A) at prior MD	$	76,753
Employer's proportionate share of system NPL/(A) at MD	**$**	**52,089**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	102,290
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,089
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,556
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,714
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,225
Employer's Total Pension Expense/(Income)	**$**	**23,495**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,876	$ 0
Changes of assumptions	$ 13,039	$ 137
Net difference between projected and actual earnings on investments	$ 0	$ 38,561
Changes in proportionate share	$ 28,306	$ 2,272
Differences between employer contributions and employer's proportionate share of system contributions	$ 38,139	$ 3,465
Total (prior to post-MD contributions)	$ 84,360	$ 44,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 39,925

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 18,003
2nd Fiscal Year	17,996
3rd Fiscal Year	6,960
4th Fiscal Year	(4,954)
5th Fiscal Year	1,922
Thereafter	0
Total	$ 39,925

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00509913%
Employer's proportionate share at MD		0.00448513%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,112,806
Employer's proportionate share of system NPL/(A) at MD	**$**	**536,712**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,053,974
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	103,951
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	77,852
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(26,382)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,696)
Employer's Total Pension Expense/(Income)	**$**	**36,774**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 50,240	$ 0
Changes of assumptions	$ 134,355	$ 1,412
Net difference between projected and actual earnings on investments	$ 0	$ 397,324
Changes in proportionate share	$ 121,846	$ 131,816
Differences between employer contributions and employer's proportionate share of system contributions	$ 147	$ 51,026
Total (prior to post-MD contributions)	$ 306,588	$ 581,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (274,990)

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	$ (65,428)
2nd Fiscal Year	(46,702)
3rd Fiscal Year	(53,648)
4th Fiscal Year	(111,682)
5th Fiscal Year	2,470
Thereafter	0
Total	$ (274,990)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00074330%
Employer's proportionate share at MD		0.00072094%
Employer's proportionate share of system NPL/(A) at prior MD	$	162,214
Employer's proportionate share of system NPL/(A) at MD	**$**	**86,271**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	169,416
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	16,709
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	12,514
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,037)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,472)
Employer's Total Pension Expense/(Income)	**$**	**3,005**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,076	$ 0
Changes of assumptions	$ 21,596	$ 227
Net difference between projected and actual earnings on investments	$ 0	$ 63,866
Changes in proportionate share	$ 14,208	$ 10,929
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 15,922
Total (prior to post-MD contributions)	$ 43,880	$ 90,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (47,064)

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	$ (13,351)
2nd Fiscal Year	(8,852)
3rd Fiscal Year	(9,139)
4th Fiscal Year	(16,828)
5th Fiscal Year	1,106
Thereafter	0
Total	$ (47,064)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00145122%
Employer's proportionate share at MD		0.00141478%
Employer's proportionate share of system NPL/(A) at prior MD	$	316,706
Employer's proportionate share of system NPL/(A) at MD	**$**	**169,299**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	332,463
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	32,790
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,557
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,076
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,001)
Employer's Total Pension Expense/(Income)	**$**	**21,632**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,848	$ 0
Changes of assumptions	$ 42,381	$ 446
Net difference between projected and actual earnings on investments	$ 0	$ 125,331
Changes in proportionate share	$ 31,616	$ 22,441
Differences between employer contributions and employer's proportionate share of system contributions	$ 403	$ 12,432
Total (prior to post-MD contributions)	$ 90,248	$ 160,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (70,402)

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	$ (13,984)
2nd Fiscal Year	(14,858)
3rd Fiscal Year	(14,067)
4th Fiscal Year	(30,371)
5th Fiscal Year	2,878
Thereafter	0
Total	$ (70,402)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07780601%
Employer's proportionate share at MD		0.07976855%
Employer's proportionate share of system NPL/(A) at prior MD	$	16,979,948
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,545,487**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,745,054
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,848,789
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,384,601
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(639,493)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	630,606
Employer's Total Pension Expense/(Income)	**$**	**1,375,714**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 893,520	$ 0
Changes of assumptions	$ 2,389,523	$ 25,121
Net difference between projected and actual earnings on investments	$ 0	$ 7,066,450
Changes in proportionate share	$ 554,995	$ 1,578,810
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,123,874	$ 118,875
Total (prior to post-MD contributions)	$ 5,961,912	$ 8,789,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,827,344)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (484,179)
2nd Fiscal Year	(329,353)
3rd Fiscal Year	(668,966)
4th Fiscal Year	(1,579,874)
5th Fiscal Year	235,027
Thereafter	0
Total	$ (2,827,344)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03627490%
Employer's proportionate share at MD		0.03940855%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,916,431
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,715,816**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,260,735
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	913,369
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	684,043
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	109,532
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(24,162)
Employer's Total Pension Expense/(Income)	**$**	**769,413**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 441,431	$ 0
Changes of assumptions	$ 1,180,511	$ 12,411
Net difference between projected and actual earnings on investments	$ 0	$ 3,491,082
Changes in proportionate share	$ 931,051	$ 497,233
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,242	$ 123,019
Total (prior to post-MD contributions)	$ 2,583,235	$ 4,123,745
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,540,510)

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	$ (156,670)
2nd Fiscal Year	(224,813)
3rd Fiscal Year	(517,084)
4th Fiscal Year	(788,897)
5th Fiscal Year	146,955
Thereafter	0
Total	$ (1,540,510)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00039523%
Employer's proportionate share at MD		0.00052835%
Employer's proportionate share of system NPL/(A) at prior MD	$	86,253
Employer's proportionate share of system NPL/(A) at MD	**$**	**63,225**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	124,159
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	12,246
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	9,171
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,112
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,031
Employer's Total Pension Expense/(Income)	**$**	**14,314**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,918	$ 0
Changes of assumptions	$ 15,827	$ 166
Net difference between projected and actual earnings on investments	$ 0	$ 46,805
Changes in proportionate share	$ 21,461	$ 4,510
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,646	$ 16
Total (prior to post-MD contributions)	$ 49,852	$ 51,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,645)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,792
2nd Fiscal Year	1,008
3rd Fiscal Year	(1,873)
4th Fiscal Year	(6,163)
5th Fiscal Year	3,591
Thereafter	0
Total	$ (1,645)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00021105%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	46,058
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,684)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(346)
Employer's Total Pension Expense/(Income)	**$**	**(2,030)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 12,602	$ 29,521
Differences between employer contributions and employer's proportionate share of system contributions	$ 271	$ 2,205
Total (prior to post-MD contributions)	$ 12,873	$ 31,726
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,853)

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	$ (2,159)
2nd Fiscal Year	(3,021)
3rd Fiscal Year	(4,751)
4th Fiscal Year	(6,237)
5th Fiscal Year	(2,685)
Thereafter	0
Total	$ (18,853)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00135823%
Employer's proportionate share at MD		0.00210272%
Employer's proportionate share of system NPL/(A) at prior MD	$	296,413
Employer's proportionate share of system NPL/(A) at MD	**$**	**251,622**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	494,125
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	48,735
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	36,498
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,327
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(43)
Employer's Total Pension Expense/(Income)	**$**	**43,782**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 23,553	$ 0
Changes of assumptions	$ 62,988	$ 662
Net difference between projected and actual earnings on investments	$ 0	$ 186,273
Changes in proportionate share	$ 113,647	$ 73,670
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,677	$ 5,375
Total (prior to post-MD contributions)	$ 204,865	$ 265,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (61,115)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,838)
2nd Fiscal Year	(18,322)
3rd Fiscal Year	(21,337)
4th Fiscal Year	(26,651)
5th Fiscal Year	15,033
Thereafter	0
Total	$ (61,115)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00060422%
Employer's proportionate share at MD		0.00021722%
Employer's proportionate share of system NPL/(A) at prior MD	$	131,862
Employer's proportionate share of system NPL/(A) at MD	**$**	**25,994**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	51,045
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,034
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,770
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(15,570)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(646)
Employer's Total Pension Expense/(Income)	**$**	**(12,446)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,433	$ 0
Changes of assumptions	$ 6,507	$ 68
Net difference between projected and actual earnings on investments	$ 0	$ 19,243
Changes in proportionate share	$ 7,384	$ 73,341
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,179	$ 7,815
Total (prior to post-MD contributions)	$ 25,503	$ 100,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (74,964)

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	$ (17,476)
2nd Fiscal Year	(17,261)
3rd Fiscal Year	(19,693)
4th Fiscal Year	(17,025)
5th Fiscal Year	(3,508)
Thereafter	0
Total	$ (74,964)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00450603%
Employer's proportionate share at MD		0.00542522%
Employer's proportionate share of system NPL/(A) at prior MD	$	983,371
Employer's proportionate share of system NPL/(A) at MD	**$**	**649,208**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,274,889
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	125,740
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	94,169
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,128
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,565
Employer's Total Pension Expense/(Income)	**$**	**113,862**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 60,770	$ 0
Changes of assumptions	$ 162,516	$ 1,709
Net difference between projected and actual earnings on investments	$ 0	$ 480,604
Changes in proportionate share	$ 192,839	$ 146,077
Differences between employer contributions and employer's proportionate share of system contributions	$ 38,323	$ 15,180
Total (prior to post-MD contributions)	$ 454,448	$ 643,570
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (189,122)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,780)
2nd Fiscal Year	(30,521)
3rd Fiscal Year	(70,564)
4th Fiscal Year	(95,118)
5th Fiscal Year	27,862
Thereafter	0
Total	$ (189,122)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00127090%
Employer's proportionate share at MD		0.00089036%
Employer's proportionate share of system NPL/(A) at prior MD	$	277,354
Employer's proportionate share of system NPL/(A) at MD	**$**	**106,545**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	209,228
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	20,636
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	15,455
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,730)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,785)
Employer's Total Pension Expense/(Income)	**$**	**(6,060)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,973	$ 0
Changes of assumptions	$ 26,671	$ 280
Net difference between projected and actual earnings on investments	$ 0	$ 78,874
Changes in proportionate share	$ 6,354	$ 88,667
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,195	$ 19,778
Total (prior to post-MD contributions)	$ 44,193	$ 187,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (143,406)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,965)
2nd Fiscal Year	(36,181)
3rd Fiscal Year	(37,028)
4th Fiscal Year	(34,901)
5th Fiscal Year	(2,331)
Thereafter	0
Total	$ (143,406)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00939507%
Employer's proportionate share at MD		0.00693125%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,050,327
Employer's proportionate share of system NPL/(A) at MD	**$**	**829,427**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,628,796
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	160,645
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	120,311
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(96,486)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	25,081
Employer's Total Pension Expense/(Income)	**$**	**48,906**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 77,640	$ 0
Changes of assumptions	$ 207,630	$ 2,183
Net difference between projected and actual earnings on investments	$ 0	$ 614,018
Changes in proportionate share	$ 43,726	$ 376,672
Differences between employer contributions and employer's proportionate share of system contributions	$ 51,180	$ 7,399
Total (prior to post-MD contributions)	$ 380,176	$ 1,000,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (620,096)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (126,567)
2nd Fiscal Year	(118,705)
3rd Fiscal Year	(148,408)
4th Fiscal Year	(216,840)
5th Fiscal Year	(9,576)
Thereafter	0
Total	$ (620,096)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01929176%
Employer's proportionate share at MD		0.02517972%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,210,126
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,013,126**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,917,059
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	583,588
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	437,063
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	266,823
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	40,881
Employer's Total Pension Expense/(Income)	**$**	**744,767**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 282,048	$ 0
Changes of assumptions	$ 754,276	$ 7,930
Net difference between projected and actual earnings on investments	$ 0	$ 2,230,594
Changes in proportionate share	$ 967,675	$ 104,302
Differences between employer contributions and employer's proportionate share of system contributions	$ 122,681	$ 14,742
Total (prior to post-MD contributions)	$ 2,126,680	$ 2,357,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (230,888)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 74,956
2nd Fiscal Year	7,563
3rd Fiscal Year	(127,798)
4th Fiscal Year	(337,721)
5th Fiscal Year	152,113
Thereafter	0
Total	$ (230,888)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00109056%
Employer's proportionate share at MD		0.00167685%
Employer's proportionate share of system NPL/(A) at prior MD	$	237,998
Employer's proportionate share of system NPL/(A) at MD	**$**	**200,660**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	394,048
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	38,864
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,106
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	32,009
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,071
Employer's Total Pension Expense/(Income)	**$**	**65,186**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,783	$ 0
Changes of assumptions	$ 50,231	$ 528
Net difference between projected and actual earnings on investments	$ 0	$ 148,547
Changes in proportionate share	$ 154,304	$ 18,824
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,702	$ 7,677
Total (prior to post-MD contributions)	$ 231,020	$ 175,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 55,444

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 20,707
2nd Fiscal Year	18,827
3rd Fiscal Year	16,959
4th Fiscal Year	(12,334)
5th Fiscal Year	11,285
Thereafter	0
Total	$ 55,444

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00425388%
Employer's proportionate share at MD		0.00457546%
Employer's proportionate share of system NPL/(A) at prior MD	$	928,343
Employer's proportionate share of system NPL/(A) at MD	**$**	**547,521**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,075,201
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	106,045
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	79,420
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(33,579)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(466)
Employer's Total Pension Expense/(Income)	**$**	**45,375**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 51,252	$ 0
Changes of assumptions	$ 137,061	$ 1,441
Net difference between projected and actual earnings on investments	$ 0	$ 405,326
Changes in proportionate share	$ 55,719	$ 155,822
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,634	$ 12,346
Total (prior to post-MD contributions)	$ 260,666	$ 574,935
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (314,269)

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	$ (66,293)
2nd Fiscal Year	(77,131)
3rd Fiscal Year	(90,022)
4th Fiscal Year	(98,300)
5th Fiscal Year	17,476
Thereafter	0
Total	$ (314,269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.53989432%
Employer's proportionate share at MD		0.52330205%
Employer's proportionate share of system NPL/(A) at prior MD	$	117,823,511
Employer's proportionate share of system NPL/(A) at MD	**$**	**62,620,834**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	122,972,339
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	12,128,530
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	9,083,334
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,937,384)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,746,718
Employer's Total Pension Expense/(Income)	**$**	**9,892,668**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,861,719	$ 0
Changes of assumptions	$ 15,675,880	$ 164,803
Net difference between projected and actual earnings on investments	$ 0	$ 46,357,719
Changes in proportionate share	$ 376,385	$ 13,212,941
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,058,738	$ 3,162,698
Total (prior to post-MD contributions)	$ 41,972,722	$ 62,898,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,925,439)

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	$ (2,794,753)
2nd Fiscal Year	(3,135,128)
3rd Fiscal Year	(4,746,818)
4th Fiscal Year	(11,284,944)
5th Fiscal Year	1,036,205
Thereafter	0
Total	$ (20,925,439)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02066714%
Employer's proportionate share at MD		0.01744983%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,510,281
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,088,130**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,100,589
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	404,433
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	302,889
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,900
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(41,478)
Employer's Total Pension Expense/(Income)	**$**	**269,311**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 195,463	$ 0
Changes of assumptions	$ 522,722	$ 5,495
Net difference between projected and actual earnings on investments	$ 0	$ 1,545,827
Changes in proportionate share	$ 304,133	$ 596,486
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,059	$ 188,278
Total (prior to post-MD contributions)	$ 1,035,377	$ 2,336,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,300,709)

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	$ (165,375)
2nd Fiscal Year	(238,356)
3rd Fiscal Year	(387,885)
4th Fiscal Year	(510,108)
5th Fiscal Year	1,014
Thereafter	0
Total	$ (1,300,709)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09685896%
Employer's proportionate share at MD		0.11085525%
Employer's proportionate share of system NPL/(A) at prior MD	$	21,137,957
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,265,471**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	26,050,212
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,569,283
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,924,195
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	374,812
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(336,775)
Employer's Total Pension Expense/(Income)	**$**	**1,962,232**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,241,735	$ 0
Changes of assumptions	$ 3,320,747	$ 34,912
Net difference between projected and actual earnings on investments	$ 0	$ 9,820,326
Changes in proportionate share	$ 2,323,654	$ 344,609
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,051,300
Total (prior to post-MD contributions)	$ 6,886,136	$ 11,251,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,365,011)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (750,348)
2nd Fiscal Year	(752,347)
3rd Fiscal Year	(1,220,322)
4th Fiscal Year	(2,081,488)
5th Fiscal Year	439,494
Thereafter	0
Total	$ (4,365,011)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02384254%
Employer's proportionate share at MD		0.02219643%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,203,262
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,656,131**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,216,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	514,445
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	385,280
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(131,996)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	83,436
Employer's Total Pension Expense/(Income)	**$**	**336,720**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 248,631	$ 0
Changes of assumptions	$ 664,910	$ 6,990
Net difference between projected and actual earnings on investments	$ 0	$ 1,966,313
Changes in proportionate share	$ 128,113	$ 378,105
Differences between employer contributions and employer's proportionate share of system contributions	$ 218,594	$ 0
Total (prior to post-MD contributions)	$ 1,260,248	$ 2,351,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,091,160)

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	$ (203,300)
2nd Fiscal Year	(201,500)
3rd Fiscal Year	(256,588)
4th Fiscal Year	(481,336)
5th Fiscal Year	51,563
Thereafter	0
Total	$ (1,091,160)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14600027%
Employer's proportionate share at MD		0.15246390%
Employer's proportionate share of system NPL/(A) at prior MD	$	31,862,281
Employer's proportionate share of system NPL/(A) at MD	**$**	**18,244,562**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	35,827,955
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,533,644
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,646,427
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,420
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(232,684)
Employer's Total Pension Expense/(Income)	**$**	**2,427,163**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,707,810	$ 0
Changes of assumptions	$ 4,567,163	$ 48,015
Net difference between projected and actual earnings on investments	$ 0	$ 13,506,308
Changes in proportionate share	$ 1,233,386	$ 301,640
Differences between employer contributions and employer's proportionate share of system contributions	$ 74,742	$ 586,255
Total (prior to post-MD contributions)	$ 7,583,101	$ 14,442,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,859,117)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,325,455)
2nd Fiscal Year	(1,237,843)
3rd Fiscal Year	(1,741,382)
4th Fiscal Year	(3,054,832)
5th Fiscal Year	500,394
Thereafter	0
Total	$ (6,859,117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02362508%
Employer's proportionate share at MD		0.02130309%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,155,805
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,549,230**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,006,078
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	493,740
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	369,773
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(678,898)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(28,382)
Employer's Total Pension Expense/(Income)	**$**	**(337,507)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 238,625	$ 0
Changes of assumptions	$ 638,149	$ 6,709
Net difference between projected and actual earnings on investments	$ 0	$ 1,887,175
Changes in proportionate share	$ 769,412	$ 1,554,384
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,052	$ 153,293
Total (prior to post-MD contributions)	$ 1,663,238	$ 3,601,561
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,938,323)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (870,081)
2nd Fiscal Year	(188,824)
3rd Fiscal Year	(352,838)
4th Fiscal Year	(553,897)
5th Fiscal Year	27,317
Thereafter	0
Total	$ (1,938,323)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12622398%
Employer's proportionate share at MD		0.11027763%
Employer's proportionate share of system NPL/(A) at prior MD	$	27,546,414
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,196,350**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	25,914,475
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,555,896
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,914,169
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(345,045)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	16,811
Employer's Total Pension Expense/(Income)	**$**	**1,585,935**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,235,265	$ 0
Changes of assumptions	$ 3,303,444	$ 34,730
Net difference between projected and actual earnings on investments	$ 0	$ 9,769,156
Changes in proportionate share	$ 437,389	$ 2,266,171
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,041,217	$ 915,990
Total (prior to post-MD contributions)	$ 6,017,315	$ 12,986,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,968,732)

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	$ (1,190,450)
2nd Fiscal Year	(1,396,190)
3rd Fiscal Year	(1,865,321)
4th Fiscal Year	(2,702,539)
5th Fiscal Year	185,768
Thereafter	0
Total	$ (6,968,732)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02683160%
Employer's proportionate share at MD		0.02764642%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,855,578
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,308,303**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,496,716
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	640,759
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	479,879
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(332,258)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	442,153
Employer's Total Pension Expense/(Income)	**$**	**589,774**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 309,679	$ 0
Changes of assumptions	$ 828,168	$ 8,707
Net difference between projected and actual earnings on investments	$ 0	$ 2,449,111
Changes in proportionate share	$ 363,936	$ 1,403,406
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,396,065	$ 69,548
Total (prior to post-MD contributions)	$ 2,897,848	$ 3,930,772
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,032,924)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (109,471)
2nd Fiscal Year	(138,166)
3rd Fiscal Year	(310,309)
4th Fiscal Year	(562,801)
5th Fiscal Year	87,823
Thereafter	0
Total	$ (1,032,924)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01364964%
Employer's proportionate share at MD		0.01471264%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,978,821
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,760,585**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,457,368
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	340,994
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	255,378
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(211,197)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	462,169
Employer's Total Pension Expense/(Income)	**$**	**506,350**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 164,802	$ 0
Changes of assumptions	$ 440,727	$ 4,633
Net difference between projected and actual earnings on investments	$ 0	$ 1,303,348
Changes in proportionate share	$ 150,970	$ 473,870
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,098,327	$ 44,733
Total (prior to post-MD contributions)	$ 1,854,826	$ 1,826,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 28,242

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	$ 141,910
2nd Fiscal Year	192,433
3rd Fiscal Year	(73,226)
4th Fiscal Year	(282,022)
5th Fiscal Year	49,148
Thereafter	0
Total	$ 28,242

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04690340%
Employer's proportionate share at MD		0.04616564%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,235,935
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,524,402**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,848,604
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,069,977

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	801,331
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(38,555)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(70,410)
Employer's Total Pension Expense/(Income)	**$**	**692,366**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 517,120	$ 0
Changes of assumptions	$ 1,382,924	$ 14,539
Net difference between projected and actual earnings on investments	$ 0	$ 4,089,672
Changes in proportionate share	$ 341,159	$ 504,781
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,098	$ 231,132
Total (prior to post-MD contributions)	$ 2,272,301	$ 4,840,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,567,823)

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	$ (435,721)
2nd Fiscal Year	(462,051)
3rd Fiscal Year	(732,376)
4th Fiscal Year	(1,054,716)
5th Fiscal Year	117,041
Thereafter	0
Total	$ (2,567,823)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00180490%
Employer's proportionate share at MD		0.00196477%
Employer's proportionate share of system NPL/(A) at prior MD	$	393,891
Employer's proportionate share of system NPL/(A) at MD	**$**	**235,114**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	461,707
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	45,537
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	34,104
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	16,207
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(495)
Employer's Total Pension Expense/(Income)	**$**	**49,816**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 22,008	$ 0
Changes of assumptions	$ 58,856	$ 619
Net difference between projected and actual earnings on investments	$ 0	$ 174,053
Changes in proportionate share	$ 104,910	$ 37,819
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,393	$ 13,155
Total (prior to post-MD contributions)	$ 190,167	$ 225,646
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (35,479)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,958)
2nd Fiscal Year	(4,716)
3rd Fiscal Year	(1,461)
4th Fiscal Year	(31,368)
5th Fiscal Year	7,025
Thereafter	0
Total	$ (35,479)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00276066%
Employer's proportionate share at MD		0.00313202%
Employer's proportionate share of system NPL/(A) at prior MD	$	602,471
Employer's proportionate share of system NPL/(A) at MD	**$**	**374,793**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	736,003
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	72,591
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	54,365
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(12,965)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(51,784)
Employer's Total Pension Expense/(Income)	**$**	**(10,384)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 35,083	$ 0
Changes of assumptions	$ 93,822	$ 986
Net difference between projected and actual earnings on investments	$ 0	$ 277,456
Changes in proportionate share	$ 62,745	$ 52,165
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 129,848
Total (prior to post-MD contributions)	$ 191,650	$ 460,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (268,805)

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	$ (73,750)
2nd Fiscal Year	(61,577)
3rd Fiscal Year	(66,300)
4th Fiscal Year	(75,333)
5th Fiscal Year	8,154
Thereafter	0
Total	$ (268,805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03906669%
Employer's proportionate share at MD		0.03692424%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,525,695
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,418,532**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,676,939
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	855,790
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	640,921
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,840)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	53,422
Employer's Total Pension Expense/(Income)	**$**	**691,503**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 413,603	$ 0
Changes of assumptions	$ 1,106,092	$ 11,629
Net difference between projected and actual earnings on investments	$ 0	$ 3,271,005
Changes in proportionate share	$ 477,041	$ 379,979
Differences between employer contributions and employer's proportionate share of system contributions	$ 106,650	$ 56,538
Total (prior to post-MD contributions)	$ 2,103,386	$ 3,719,151
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,615,765)

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	$ (234,035)
2nd Fiscal Year	(230,703)
3rd Fiscal Year	(407,750)
4th Fiscal Year	(819,072)
5th Fiscal Year	75,795
Thereafter	0
Total	$ (1,615,765)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01490979%
Employer's proportionate share at MD		0.01371356%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,253,829
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,641,030**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,222,591
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	317,838
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	238,036
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(149,124)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	62,350
Employer's Total Pension Expense/(Income)	**$**	**151,262**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 153,611	$ 0
Changes of assumptions	$ 410,799	$ 4,319
Net difference between projected and actual earnings on investments	$ 0	$ 1,214,842
Changes in proportionate share	$ 46,850	$ 278,360
Differences between employer contributions and employer's proportionate share of system contributions	$ 94,937	$ 1,486
Total (prior to post-MD contributions)	$ 706,197	$ 1,499,007
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (792,810)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (156,577)
2nd Fiscal Year	(149,019)
3rd Fiscal Year	(191,433)
4th Fiscal Year	(320,460)
5th Fiscal Year	24,680
Thereafter	0
Total	$ (792,810)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	61
Employer's Total Pension Expense/(Income)	**$**	**61**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 123	$ 0
Total (prior to post-MD contributions)	$ 123	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 61
2nd Fiscal Year	32
3rd Fiscal Year	23
4th Fiscal Year	7
5th Fiscal Year	0
Thereafter	0
Total	$ 123

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00316387%
Employer's proportionate share at MD		0.00293444%
Employer's proportionate share of system NPL/(A) at prior MD	$	690,465
Employer's proportionate share of system NPL/(A) at MD	**$**	**351,149**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	689,573
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	68,011
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,935
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(23,531)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,501)
Employer's Total Pension Expense/(Income)	**$**	**24,903**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,870	$ 0
Changes of assumptions	$ 87,903	$ 924
Net difference between projected and actual earnings on investments	$ 0	$ 259,953
Changes in proportionate share	$ 41,623	$ 87,484
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,724	$ 23,915
Total (prior to post-MD contributions)	$ 170,120	$ 372,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (202,156)

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	$ (28,544)
2nd Fiscal Year	(48,936)
3rd Fiscal Year	(57,706)
4th Fiscal Year	(72,536)
5th Fiscal Year	5,566
Thereafter	0
Total	$ (202,156)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00286429%
Employer's proportionate share at MD		0.00307089%
Employer's proportionate share of system NPL/(A) at prior MD	$	625,087
Employer's proportionate share of system NPL/(A) at MD	**$**	**367,477**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	721,638
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	71,174
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	53,304
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,060
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,812)
Employer's Total Pension Expense/(Income)	**$**	**44,552**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 34,398	$ 0
Changes of assumptions	$ 91,991	$ 967
Net difference between projected and actual earnings on investments	$ 0	$ 272,041
Changes in proportionate share	$ 51,571	$ 26,937
Differences between employer contributions and employer's proportionate share of system contributions	$ 69	$ 36,497
Total (prior to post-MD contributions)	$ 178,029	$ 336,442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (158,413)

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	$ (21,705)
2nd Fiscal Year	(33,848)
3rd Fiscal Year	(45,951)
4th Fiscal Year	(66,125)
5th Fiscal Year	9,216
Thereafter	0
Total	$ (158,413)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00228745%
Employer's proportionate share at MD		0.00263195%
Employer's proportionate share of system NPL/(A) at prior MD	$	499,200
Employer's proportionate share of system NPL/(A) at MD	**$**	**314,952**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	618,490
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	61,000
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	45,685
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	32,831
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,376)
Employer's Total Pension Expense/(Income)	**$**	**70,140**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,482	$ 0
Changes of assumptions	$ 78,842	$ 829
Net difference between projected and actual earnings on investments	$ 0	$ 233,156
Changes in proportionate share	$ 103,922	$ 9,835
Differences between employer contributions and employer's proportionate share of system contributions	$ 401	$ 31,261
Total (prior to post-MD contributions)	$ 212,647	$ 275,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (62,434)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,014)
2nd Fiscal Year	(3,996)
3rd Fiscal Year	(18,078)
4th Fiscal Year	(47,934)
5th Fiscal Year	9,587
Thereafter	0
Total	$ (62,434)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00656581%
Employer's proportionate share at MD		0.00671752%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,432,886
Employer's proportionate share of system NPL/(A) at MD	**$**	**803,851**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,578,570
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	155,691
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	116,601
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,681
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,068
Employer's Total Pension Expense/(Income)	**$**	**137,350**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 75,246	$ 0
Changes of assumptions	$ 201,228	$ 2,116
Net difference between projected and actual earnings on investments	$ 0	$ 595,084
Changes in proportionate share	$ 57,727	$ 808
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,339	$ 14,040
Total (prior to post-MD contributions)	$ 343,540	$ 612,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (268,508)

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	$ (29,264)
2nd Fiscal Year	(39,813)
3rd Fiscal Year	(77,983)
4th Fiscal Year	(140,748)
5th Fiscal Year	19,300
Thereafter	0
Total	$ (268,508)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07565885%
Employer's proportionate share at MD		0.08437780%
Employer's proportionate share of system NPL/(A) at prior MD	$	16,511,363
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,097,052**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	19,828,196
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,955,618
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,464,607
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	148,939
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(83,321)
Employer's Total Pension Expense/(Income)	**$**	**1,530,225**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 945,150	$ 0
Changes of assumptions	$ 2,527,596	$ 26,573
Net difference between projected and actual earnings on investments	$ 0	$ 7,474,770
Changes in proportionate share	$ 1,564,084	$ 321,774
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,854	$ 228,767
Total (prior to post-MD contributions)	$ 5,041,684	$ 8,051,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,010,200)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (573,766)
2nd Fiscal Year	(523,189)
3rd Fiscal Year	(741,191)
4th Fiscal Year	(1,511,037)
5th Fiscal Year	338,983
Thereafter	0
Total	$ (3,010,200)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01213386%
Employer's proportionate share at MD		0.01182152%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,648,026
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,414,620**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,777,975
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	273,986
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	205,195
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	26,546
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)	**$**	**231,613**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 132,418	$ 0
Changes of assumptions	$ 354,122	$ 3,723
Net difference between projected and actual earnings on investments	$ 0	$ 1,047,232
Changes in proportionate share	$ 134,671	$ 68,438
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,060	$ 43,144
Total (prior to post-MD contributions)	$ 632,271	$ 1,162,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (530,266)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (76,574)
2nd Fiscal Year	(83,500)
3rd Fiscal Year	(136,627)
4th Fiscal Year	(259,974)
5th Fiscal Year	26,408
Thereafter	0
Total	$ (530,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00210098%
Employer's proportionate share at MD		0.00292491%
Employer's proportionate share of system NPL/(A) at prior MD	$	458,506
Employer's proportionate share of system NPL/(A) at MD	**$**	**350,009**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	687,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	67,790

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,770
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(12,271)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	16,664
Employer's Total Pension Expense/(Income)	**$**	**55,163**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,763	$ 0
Changes of assumptions	$ 87,618	$ 921
Net difference between projected and actual earnings on investments	$ 0	$ 259,109
Changes in proportionate share	$ 130,337	$ 43,112
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,150	$ 16,923
Total (prior to post-MD contributions)	$ 272,868	$ 320,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (47,197)

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	$ (7,927)
2nd Fiscal Year	(6,409)
3rd Fiscal Year	(11,627)
4th Fiscal Year	(38,414)
5th Fiscal Year	17,181
Thereafter	0
Total	$ (47,197)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2551: Sandy Fire Department

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01568210%
Employer's proportionate share at MD		0.01905792%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,422,374
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,280,562**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,478,479
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	441,704
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	330,802
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	206,748
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	147
Employer's Total Pension Expense/(Income)	**$**	**537,697**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 213,476	$ 0
Changes of assumptions	$ 570,893	$ 6,002
Net difference between projected and actual earnings on investments	$ 0	$ 1,688,282
Changes in proportionate share	$ 733,770	$ 1,749
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,126	$ 53,059
Total (prior to post-MD contributions)	$ 1,530,265	$ 1,749,092
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (218,827)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 47,887
2nd Fiscal Year	18,010
3rd Fiscal Year	(81,613)
4th Fiscal Year	(293,860)
5th Fiscal Year	90,749
Thereafter	0
Total	$ (218,827)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00951771%
Employer's proportionate share at MD		0.00980096%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,077,092
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,172,830**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,303,157
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	227,156
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	170,122
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(78,441)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	50,940
Employer's Total Pension Expense/(Income)	**$**	**142,621**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 109,785	$ 0
Changes of assumptions	$ 293,595	$ 3,087
Net difference between projected and actual earnings on investments	$ 0	$ 868,237
Changes in proportionate share	$ 51,457	$ 202,194
Differences between employer contributions and employer's proportionate share of system contributions	$ 101,795	$ 0
Total (prior to post-MD contributions)	$ 556,632	$ 1,073,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (516,886)

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	$ (101,463)
2nd Fiscal Year	(103,925)
3rd Fiscal Year	(145,313)
4th Fiscal Year	(201,510)
5th Fiscal Year	35,325
Thereafter	0
Total	$ (516,886)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00215763%
Employer's proportionate share at MD		0.00297690%
Employer's proportionate share of system NPL/(A) at prior MD	$	470,869
Employer's proportionate share of system NPL/(A) at MD	**$**	**356,230**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	699,551
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	68,995
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	51,672
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,408
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,501
Employer's Total Pension Expense/(Income)	**$**	**84,581**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,345	$ 0
Changes of assumptions	$ 89,175	$ 938
Net difference between projected and actual earnings on investments	$ 0	$ 263,714
Changes in proportionate share	$ 117,023	$ 12,739
Differences between employer contributions and employer's proportionate share of system contributions	$ 32,608	$ 0
Total (prior to post-MD contributions)	$ 272,151	$ 277,391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,240)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,890
2nd Fiscal Year	6,328
3rd Fiscal Year	(7,091)
4th Fiscal Year	(34,179)
5th Fiscal Year	19,813
Thereafter	0
Total	$ (5,240)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00096095%
Employer's proportionate share at MD		0.00146886%
Employer's proportionate share of system NPL/(A) at prior MD	$	209,712
Employer's proportionate share of system NPL/(A) at MD	**$**	**175,771**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	345,172
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	34,044
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	25,496
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	21,530
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,658
Employer's Total Pension Expense/(Income)	**$**	**49,684**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,453	$ 0
Changes of assumptions	$ 44,001	$ 463
Net difference between projected and actual earnings on investments	$ 0	$ 130,122
Changes in proportionate share	$ 82,477	$ 7,627
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,155	$ 1,379
Total (prior to post-MD contributions)	$ 154,086	$ 139,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 14,495

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	$ 12,488
2nd Fiscal Year	6,594
3rd Fiscal Year	(1,461)
4th Fiscal Year	(14,133)
5th Fiscal Year	11,007
Thereafter	0
Total	$ 14,495

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04510013%
Employer's proportionate share at MD		0.04823501%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,842,400
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,772,033**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,334,892
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,117,939

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	837,250
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	162,216
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(164,650)
Employer's Total Pension Expense/(Income)	**$**	**834,816**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 540,300	$ 0
Changes of assumptions	$ 1,444,914	$ 15,191
Net difference between projected and actual earnings on investments	$ 0	$ 4,272,991
Changes in proportionate share	$ 657,939	$ 289,254
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 456,507
Total (prior to post-MD contributions)	$ 2,643,153	$ 5,033,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,390,790)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (395,766)
2nd Fiscal Year	(465,137)
3rd Fiscal Year	(674,703)
4th Fiscal Year	(1,010,799)
5th Fiscal Year	155,615
Thereafter	0
Total	$ (2,390,790)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01088048%
Employer's proportionate share at MD		0.01222914%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,374,495
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,463,398**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,873,763
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	283,434
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	212,270
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	115,590
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(141,340)
Employer's Total Pension Expense/(Income)	**$**	**186,520**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 136,984	$ 0
Changes of assumptions	$ 366,332	$ 3,851
Net difference between projected and actual earnings on investments	$ 0	$ 1,083,342
Changes in proportionate share	$ 422,271	$ 263,539
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 407,143
Total (prior to post-MD contributions)	$ 925,587	$ 1,757,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (832,288)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (137,116)
2nd Fiscal Year	(165,844)
3rd Fiscal Year	(258,906)
4th Fiscal Year	(300,989)
5th Fiscal Year	30,566
Thereafter	0
Total	$ (832,288)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03450370%
Employer's proportionate share at MD		0.03694266%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,529,894
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,420,736**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,681,268
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	856,217
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	641,241
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	174,409
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,536)
Employer's Total Pension Expense/(Income)	**$**	**793,114**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 413,810	$ 0
Changes of assumptions	$ 1,106,643	$ 11,634
Net difference between projected and actual earnings on investments	$ 0	$ 3,272,637
Changes in proportionate share	$ 755,947	$ 357,653
Differences between employer contributions and employer's proportionate share of system contributions	$ 73,827	$ 150,722
Total (prior to post-MD contributions)	$ 2,350,227	$ 3,792,646
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,442,419)

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	$ (167,137)
2nd Fiscal Year	(206,373)
3rd Fiscal Year	(465,640)
4th Fiscal Year	(738,503)
5th Fiscal Year	135,234
Thereafter	0
Total	$ (1,442,419)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00442804%
Employer's proportionate share at MD		0.00335391%
Employer's proportionate share of system NPL/(A) at prior MD	$	966,351
Employer's proportionate share of system NPL/(A) at MD	**$**	**401,345**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	788,146
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	77,733
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	58,216
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,158)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,602)
Employer's Total Pension Expense/(Income)	**$**	**45,456**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 37,569	$ 0
Changes of assumptions	$ 100,469	$ 1,056
Net difference between projected and actual earnings on investments	$ 0	$ 297,113
Changes in proportionate share	$ 100,723	$ 153,405
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,900	$ 38,271
Total (prior to post-MD contributions)	$ 242,661	$ 489,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (247,184)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,664)
2nd Fiscal Year	(43,741)
3rd Fiscal Year	(58,638)
4th Fiscal Year	(100,647)
5th Fiscal Year	(4,494)
Thereafter	0
Total	$ (247,184)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00049946%
Employer's proportionate share at MD		0.00051170%
Employer's proportionate share of system NPL/(A) at prior MD	$	108,999
Employer's proportionate share of system NPL/(A) at MD	**$**	**61,232**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	120,246
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	11,860
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,882
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,156)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	21,488
Employer's Total Pension Expense/(Income)	**$**	**24,214**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,732	$ 0
Changes of assumptions	$ 15,328	$ 161
Net difference between projected and actual earnings on investments	$ 0	$ 45,330
Changes in proportionate share	$ 3,823	$ 4,704
Differences between employer contributions and employer's proportionate share of system contributions	$ 53,057	$ 0
Total (prior to post-MD contributions)	$ 77,940	$ 50,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 27,745

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,315
2nd Fiscal Year	10,376
3rd Fiscal Year	3,622
4th Fiscal Year	(4,241)
5th Fiscal Year	3,673
Thereafter	0
Total	$ 27,745

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01747973%
Employer's proportionate share at MD		0.01875201%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,814,678
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,243,955**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,406,592
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	434,614
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	325,492
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(34,322)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,795
Employer's Total Pension Expense/(Income)	**$**	**300,965**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 210,049	$ 0
Changes of assumptions	$ 561,730	$ 5,906
Net difference between projected and actual earnings on investments	$ 0	$ 1,661,183
Changes in proportionate share	$ 198,764	$ 245,206
Differences between employer contributions and employer's proportionate share of system contributions	$ 48,703	$ 44,860
Total (prior to post-MD contributions)	$ 1,019,246	$ 1,957,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (937,909)

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	$ (168,145)
2nd Fiscal Year	(197,981)
3rd Fiscal Year	(260,811)
4th Fiscal Year	(378,544)
5th Fiscal Year	67,571
Thereafter	0
Total	$ (937,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00623961%
Employer's proportionate share at MD		0.00475225%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,361,698
Employer's proportionate share of system NPL/(A) at MD	**$**	**568,677**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,116,746
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	110,143
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	82,488
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,825
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,872)
Employer's Total Pension Expense/(Income)	**$**	**79,441**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 53,232	$ 0
Changes of assumptions	$ 142,357	$ 1,497
Net difference between projected and actual earnings on investments	$ 0	$ 420,987
Changes in proportionate share	$ 191,207	$ 222,487
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,709	$ 45,736
Total (prior to post-MD contributions)	$ 404,505	$ 690,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (286,202)

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	$ (38,965)
2nd Fiscal Year	(45,637)
3rd Fiscal Year	(62,574)
4th Fiscal Year	(133,893)
5th Fiscal Year	(5,134)
Thereafter	0
Total	$ (286,202)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00131184%
Employer's proportionate share at MD		0.00268205%
Employer's proportionate share of system NPL/(A) at prior MD	$	286,289
Employer's proportionate share of system NPL/(A) at MD	**$**	**320,947**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	630,263
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	62,162
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	46,554
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	27,583
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,244)
Employer's Total Pension Expense/(Income)	**$**	**69,893**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,043	$ 0
Changes of assumptions	$ 80,343	$ 845
Net difference between projected and actual earnings on investments	$ 0	$ 237,595
Changes in proportionate share	$ 275,036	$ 68,125
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,414	$ 39,106
Total (prior to post-MD contributions)	$ 393,836	$ 345,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 48,165

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	$ 3,300
2nd Fiscal Year	14,589
3rd Fiscal Year	21,796
4th Fiscal Year	(13,656)
5th Fiscal Year	22,136
Thereafter	0
Total	$ 48,165

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01756247%
Employer's proportionate share at MD		0.01746475%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,832,735
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,089,916**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,104,095
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	404,779
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	303,148
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	87,741
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	84,694
Employer's Total Pension Expense/(Income)	**$**	**475,583**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 195,630	$ 0
Changes of assumptions	$ 523,169	$ 5,500
Net difference between projected and actual earnings on investments	$ 0	$ 1,547,148
Changes in proportionate share	$ 194,115	$ 31,987
Differences between employer contributions and employer's proportionate share of system contributions	$ 194,980	$ 0
Total (prior to post-MD contributions)	$ 1,107,894	$ 1,584,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (476,741)

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	$ (8,725)
2nd Fiscal Year	(39,093)
3rd Fiscal Year	(144,295)
4th Fiscal Year	(339,947)
5th Fiscal Year	55,319
Thereafter	0
Total	$ (476,741)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02487271%
Employer's proportionate share at MD		0.01999924%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,428,081
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,393,205**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,699,682
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	463,521
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	347,141
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(289,998)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(35,287)
Employer's Total Pension Expense/(Income)	**$**	**21,856**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 224,020	$ 0
Changes of assumptions	$ 599,091	$ 6,298
Net difference between projected and actual earnings on investments	$ 0	$ 1,771,671
Changes in proportionate share	$ 334,395	$ 1,015,907
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,117	$ 266,570
Total (prior to post-MD contributions)	$ 1,168,623	$ 3,060,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,891,823)

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	$ (499,325)
2nd Fiscal Year	(399,924)
3rd Fiscal Year	(386,094)
4th Fiscal Year	(589,147)
5th Fiscal Year	(17,333)
Thereafter	0
Total	$ (1,891,823)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00399606%
Employer's proportionate share at MD		0.00384814%
Employer's proportionate share of system NPL/(A) at prior MD	$	872,078
Employer's proportionate share of system NPL/(A) at MD	**$**	**460,487**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	904,286
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	89,188
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	66,795
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,442
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	25,964
Employer's Total Pension Expense/(Income)	**$**	**100,201**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,105	$ 0
Changes of assumptions	$ 115,274	$ 1,212
Net difference between projected and actual earnings on investments	$ 0	$ 340,895
Changes in proportionate share	$ 145,724	$ 60,800
Differences between employer contributions and employer's proportionate share of system contributions	$ 41,143	$ 1,252
Total (prior to post-MD contributions)	$ 345,246	$ 404,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (58,913)

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	$ 8,061
2nd Fiscal Year	5,476
3rd Fiscal Year	(8,521)
4th Fiscal Year	(72,880)
5th Fiscal Year	8,951
Thereafter	0
Total	$ (58,913)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00513936%
Employer's proportionate share at MD		0.00627373%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,121,585
Employer's proportionate share of system NPL/(A) at MD	**$**	**750,745**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,474,283
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	145,406
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	108,898
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	74,662
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,112)
Employer's Total Pension Expense/(Income)	**$**	**182,448**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 70,275	$ 0
Changes of assumptions	$ 187,934	$ 1,976
Net difference between projected and actual earnings on investments	$ 0	$ 555,770
Changes in proportionate share	$ 235,130	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,243	$ 11,269
Total (prior to post-MD contributions)	$ 495,582	$ 569,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (73,433)

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	$ 20,651
2nd Fiscal Year	5,749
3rd Fiscal Year	(33,310)
4th Fiscal Year	(97,349)
5th Fiscal Year	30,825
Thereafter	0
Total	$ (73,433)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(94,979)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,452)
Employer's Total Pension Expense/(Income)	**$**	**(100,431)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 47,509	$ 359,173
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,272	$ 21,519
Total (prior to post-MD contributions)	$ 48,781	$ 380,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (331,911)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (95,932)
2nd Fiscal Year	(128,637)
3rd Fiscal Year	(85,438)
4th Fiscal Year	(21,904)
5th Fiscal Year	0
Thereafter	0
Total	$ (331,911)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00344288%
Employer's proportionate share at MD		0.00359110%
Employer's proportionate share of system NPL/(A) at prior MD	$	751,355
Employer's proportionate share of system NPL/(A) at MD	**$**	**429,728**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	843,884
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	83,231
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	62,333
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(20,414)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,361)
Employer's Total Pension Expense/(Income)	**$**	**37,558**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 40,225	$ 0
Changes of assumptions	$ 107,574	$ 1,131
Net difference between projected and actual earnings on investments	$ 0	$ 318,125
Changes in proportionate share	$ 30,050	$ 92,083
Differences between employer contributions and employer's proportionate share of system contributions	$ 776	$ 16,902
Total (prior to post-MD contributions)	$ 178,625	$ 428,241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (249,616)

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	$ (51,053)
2nd Fiscal Year	(59,049)
3rd Fiscal Year	(69,978)
4th Fiscal Year	(80,984)
5th Fiscal Year	11,448
Thereafter	0
Total	$ (249,616)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01069165%
Employer's proportionate share at MD		0.01290337%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,333,286
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,544,079**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,032,202
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	299,060
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	223,973
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	142,493
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,053)
Employer's Total Pension Expense/(Income)	**$**	**361,413**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 144,536	$ 0
Changes of assumptions	$ 386,530	$ 4,064
Net difference between projected and actual earnings on investments	$ 0	$ 1,143,070
Changes in proportionate share	$ 498,992	$ 173,432
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,192	$ 28,454
Total (prior to post-MD contributions)	$ 1,033,250	$ 1,349,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (315,770)

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	$ 30,481
2nd Fiscal Year	(47,133)
3rd Fiscal Year	(138,722)
4th Fiscal Year	(222,871)
5th Fiscal Year	62,473
Thereafter	0
Total	$ (315,770)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02601880%
Employer's proportionate share at MD		0.02752190%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,678,197
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,293,403**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,467,455
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	637,873

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	477,718
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	65,470
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,152)
Employer's Total Pension Expense/(Income)	**$**	**532,036**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 308,284	$ 0
Changes of assumptions	$ 824,438	$ 8,667
Net difference between projected and actual earnings on investments	$ 0	$ 2,438,080
Changes in proportionate share	$ 336,354	$ 150,122
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,145	$ 60,125
Total (prior to post-MD contributions)	$ 1,483,221	$ 2,656,994
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,173,773)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (135,419)
2nd Fiscal Year	(228,440)
3rd Fiscal Year	(349,392)
4th Fiscal Year	(554,958)
5th Fiscal Year	94,435
Thereafter	0
Total	$ (1,173,773)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05811772%
Employer's proportionate share at MD		0.06079815%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,683,285
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,275,398**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,287,142
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,409,114
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,055,318
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	96,121
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	235,710
Employer's Total Pension Expense/(Income)	**$**	**1,387,149**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 681,025	$ 0
Changes of assumptions	$ 1,821,251	$ 19,147
Net difference between projected and actual earnings on investments	$ 0	$ 5,385,921
Changes in proportionate share	$ 960,873	$ 290,315
Differences between employer contributions and employer's proportionate share of system contributions	$ 403,816	$ 0
Total (prior to post-MD contributions)	$ 3,866,965	$ 5,695,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,828,418)

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	$ (144,342)
2nd Fiscal Year	(122,320)
3rd Fiscal Year	(582,945)
4th Fiscal Year	(1,187,843)
5th Fiscal Year	209,032
Thereafter	0
Total	$ (1,828,418)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00209437%
Employer's proportionate share at MD		0.00183863%
Employer's proportionate share of system NPL/(A) at prior MD	$	457,064
Employer's proportionate share of system NPL/(A) at MD	**$**	**220,019**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	432,065
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	42,614
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	31,914
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(36,881)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,010)
Employer's Total Pension Expense/(Income)	**$**	**(9,977)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 20,595	$ 0
Changes of assumptions	$ 55,077	$ 579
Net difference between projected and actual earnings on investments	$ 0	$ 162,879
Changes in proportionate share	$ 17,255	$ 126,044
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,155	$ 12,302
Total (prior to post-MD contributions)	$ 98,082	$ 301,804
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (203,722)

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	$ (49,701)
2nd Fiscal Year	(45,967)
3rd Fiscal Year	(55,873)
4th Fiscal Year	(54,361)
5th Fiscal Year	2,180
Thereafter	0
Total	$ (203,722)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00686317%
Employer's proportionate share at MD		0.00725020%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,497,780
Employer's proportionate share of system NPL/(A) at MD	**$**	**867,594**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,703,747
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	168,037
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	125,847
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,910)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	27,415
Employer's Total Pension Expense/(Income)	**$**	**151,352**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 81,212	$ 0
Changes of assumptions	$ 217,185	$ 2,283
Net difference between projected and actual earnings on investments	$ 0	$ 642,273
Changes in proportionate share	$ 94,456	$ 81,181
Differences between employer contributions and employer's proportionate share of system contributions	$ 56,822	$ 0
Total (prior to post-MD contributions)	$ 449,675	$ 725,737
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (276,062)

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	$ (29,102)
2nd Fiscal Year	(43,357)
3rd Fiscal Year	(88,906)
4th Fiscal Year	(142,105)
5th Fiscal Year	27,408
Thereafter	0
Total	$ (276,062)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00352459%
Employer's proportionate share at MD		0.00434597%
Employer's proportionate share of system NPL/(A) at prior MD	$	769,187
Employer's proportionate share of system NPL/(A) at MD	**$**	**520,060**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,021,273
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	100,726

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	75,436
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	21,979
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,218
Employer's Total Pension Expense/(Income)	**$**	**112,633**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,681	$ 0
Changes of assumptions	$ 130,187	$ 1,369
Net difference between projected and actual earnings on investments	$ 0	$ 384,996
Changes in proportionate share	$ 129,035	$ 23,999
Differences between employer contributions and employer's proportionate share of system contributions	$ 36,285	$ 14,132
Total (prior to post-MD contributions)	$ 344,188	$ 424,496
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (80,308)

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	$ 897
2nd Fiscal Year	(4,577)
3rd Fiscal Year	(27,972)
4th Fiscal Year	(69,542)
5th Fiscal Year	20,886
Thereafter	0
Total	$ (80,308)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00283345%
Employer's proportionate share at MD		0.00289158%
Employer's proportionate share of system NPL/(A) at prior MD	$	618,356
Employer's proportionate share of system NPL/(A) at MD	**$**	**346,020**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	679,501
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	67,018
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,191
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,839
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,959)
Employer's Total Pension Expense/(Income)	**$**	**56,071**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,390	$ 0
Changes of assumptions	$ 86,619	$ 911
Net difference between projected and actual earnings on investments	$ 0	$ 256,156
Changes in proportionate share	$ 61,010	$ 40,199
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,799	$ 21,273
Total (prior to post-MD contributions)	$ 191,818	$ 318,539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (126,721)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,640)
2nd Fiscal Year	(22,538)
3rd Fiscal Year	(43,617)
4th Fiscal Year	(61,508)
5th Fiscal Year	9,582
Thereafter	0
Total	$ (126,721)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01426541%
Employer's proportionate share at MD		0.01625306%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,113,203
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,944,919**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,819,356
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	376,696
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	282,116
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	144,280
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(21,490)
Employer's Total Pension Expense/(Income)	**$**	**404,906**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 182,057	$ 0
Changes of assumptions	$ 486,872	$ 5,119
Net difference between projected and actual earnings on investments	$ 0	$ 1,439,809
Changes in proportionate share	$ 485,837	$ 6,062
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,925	$ 66,047
Total (prior to post-MD contributions)	$ 1,156,691	$ 1,517,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (360,346)

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	$ (1,027)
2nd Fiscal Year	(26,796)
3rd Fiscal Year	(115,587)
4th Fiscal Year	(283,471)
5th Fiscal Year	66,535
Thereafter	0
Total	$ (360,346)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00609166%
Employer's proportionate share at MD		0.00548082%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,329,410
Employer's proportionate share of system NPL/(A) at MD	**$**	**655,861**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,287,955
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	127,029
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	95,135
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(34,340)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	18,810
Employer's Total Pension Expense/(Income)	**$**	**79,605**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,393	$ 0
Changes of assumptions	$ 164,182	$ 1,726
Net difference between projected and actual earnings on investments	$ 0	$ 485,529
Changes in proportionate share	$ 53,477	$ 114,276
Differences between employer contributions and employer's proportionate share of system contributions	$ 33,677	$ 9,134
Total (prior to post-MD contributions)	$ 312,729	$ 610,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (297,936)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (35,140)
2nd Fiscal Year	(46,561)
3rd Fiscal Year	(88,738)
4th Fiscal Year	(135,870)
5th Fiscal Year	8,374
Thereafter	0
Total	$ (297,936)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05259266%
Employer's proportionate share at MD		0.05170958%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,477,527
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,187,816**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,151,391
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,198,469
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	897,561
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(118,176)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	81,689
Employer's Total Pension Expense/(Income)	**$**	**861,074**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 579,220	$ 0
Changes of assumptions	$ 1,548,997	$ 16,285
Net difference between projected and actual earnings on investments	$ 0	$ 4,580,793
Changes in proportionate share	$ 311,564	$ 528,964
Differences between employer contributions and employer's proportionate share of system contributions	$ 206,600	$ 9,163
Total (prior to post-MD contributions)	$ 2,646,381	$ 5,135,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,488,824)

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	$ (406,757)
2nd Fiscal Year	(395,852)
3rd Fiscal Year	(701,695)
4th Fiscal Year	(1,126,950)
5th Fiscal Year	142,431
Thereafter	0
Total	$ (2,488,824)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00408251%
Employer's proportionate share at MD		0.00444706%
Employer's proportionate share of system NPL/(A) at prior MD	$	890,944
Employer's proportionate share of system NPL/(A) at MD	**$**	**532,157**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,045,028
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	103,069
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	77,191
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,463
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,809)
Employer's Total Pension Expense/(Income)	**$**	**75,845**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 49,813	$ 0
Changes of assumptions	$ 133,215	$ 1,401
Net difference between projected and actual earnings on investments	$ 0	$ 393,951
Changes in proportionate share	$ 143,654	$ 47,473
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,297	$ 27,391
Total (prior to post-MD contributions)	$ 329,979	$ 470,216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (140,237)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (35,996)
2nd Fiscal Year	(10,941)
3rd Fiscal Year	(27,852)
4th Fiscal Year	(81,068)
5th Fiscal Year	15,620
Thereafter	0
Total	$ (140,237)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.63949089%
Employer's proportionate share at MD		0.65254874%
Employer's proportionate share of system NPL/(A) at prior MD	$	139,558,908
Employer's proportionate share of system NPL/(A) at MD	**$**	**78,087,114**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	153,344,411
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	15,124,070
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	11,326,762
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,205,741
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,354,116)
Employer's Total Pension Expense/(Income)	**$**	**11,178,387**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,309,464	$ 0
Changes of assumptions	$ 19,547,556	$ 205,507
Net difference between projected and actual earnings on investments	$ 0	$ 57,807,285
Changes in proportionate share	$ 4,512,329	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 7,310,028
Total (prior to post-MD contributions)	$ 31,369,349	$ 65,322,820
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,953,471)

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	$ (5,569,664)
2nd Fiscal Year	(6,373,726)
3rd Fiscal Year	(9,076,047)
4th Fiscal Year	(14,534,269)
5th Fiscal Year	1,600,235
Thereafter	0
Total	$ (33,953,471)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02234842%
Employer's proportionate share at MD		0.02722856%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,877,194
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,258,300**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,398,522
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	631,074
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	472,626
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,015
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	42,576
Employer's Total Pension Expense/(Income)	**$**	**526,217**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 304,998	$ 0
Changes of assumptions	$ 815,651	$ 8,575
Net difference between projected and actual earnings on investments	$ 0	$ 2,412,094
Changes in proportionate share	$ 1,028,714	$ 646,085
Differences between employer contributions and employer's proportionate share of system contributions	$ 78,588	$ 24,500
Total (prior to post-MD contributions)	$ 2,227,951	$ 3,091,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (863,303)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (98,621)
2nd Fiscal Year	(103,011)
3rd Fiscal Year	(325,325)
4th Fiscal Year	(474,223)
5th Fiscal Year	137,877
Thereafter	0
Total	$ (863,303)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05179907%
Employer's proportionate share at MD		0.05425821%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,304,339
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,492,798**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,750,302
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,257,538
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	941,799
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	25,547
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	479,794
Employer's Total Pension Expense/(Income)	**$**	**1,447,140**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 607,768	$ 0
Changes of assumptions	$ 1,625,343	$ 17,088
Net difference between projected and actual earnings on investments	$ 0	$ 4,806,568
Changes in proportionate share	$ 568,629	$ 511,320
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,363,003	$ 0
Total (prior to post-MD contributions)	$ 4,164,743	$ 5,334,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,170,233)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 92,350
2nd Fiscal Year	(74,007)
3rd Fiscal Year	(363,415)
4th Fiscal Year	(1,007,504)
5th Fiscal Year	182,344
Thereafter	0
Total	$ (1,170,233)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00022369%
Employer's proportionate share at MD		0.00015722%
Employer's proportionate share of system NPL/(A) at prior MD	$	48,817
Employer's proportionate share of system NPL/(A) at MD	**$**	**18,814**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	36,946
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,644
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,729
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,810)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,873
Employer's Total Pension Expense/(Income)	**$**	**1,792**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,761	$ 0
Changes of assumptions	$ 4,710	$ 50
Net difference between projected and actual earnings on investments	$ 0	$ 13,928
Changes in proportionate share	$ 425	$ 21,918
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,269	$ 0
Total (prior to post-MD contributions)	$ 21,165	$ 35,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,731)

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	$ (2,261)
2nd Fiscal Year	(3,532)
3rd Fiscal Year	(4,446)
4th Fiscal Year	(4,624)
5th Fiscal Year	132
Thereafter	0
Total	$ (14,731)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00193865%
Employer's proportionate share at MD		0.00239099%
Employer's proportionate share of system NPL/(A) at prior MD	$	423,080
Employer's proportionate share of system NPL/(A) at MD	**$**	**286,117**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	561,866
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	55,416

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	41,502
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	53,826
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,399)
Employer's Total Pension Expense/(Income)	**$**	**69,929**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,782	$ 0
Changes of assumptions	$ 71,624	$ 753
Net difference between projected and actual earnings on investments	$ 0	$ 211,810
Changes in proportionate share	$ 265,375	$ 105,970
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 76,748
Total (prior to post-MD contributions)	$ 363,781	$ 395,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,500)

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	$ 7,648
2nd Fiscal Year	(18,777)
3rd Fiscal Year	5,100
4th Fiscal Year	(34,038)
5th Fiscal Year	8,567
Thereafter	0
Total	$ (31,500)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00878231%
Employer's proportionate share at MD		0.00894561%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,916,602
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,070,475**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,102,156
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	207,332
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	155,275
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,410
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,017)
Employer's Total Pension Expense/(Income)	**$**	**150,668**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 100,203	$ 0
Changes of assumptions	$ 267,972	$ 2,817
Net difference between projected and actual earnings on investments	$ 0	$ 792,464
Changes in proportionate share	$ 91,016	$ 34,321
Differences between employer contributions and employer's proportionate share of system contributions	$ 131	$ 32,622
Total (prior to post-MD contributions)	$ 459,322	$ 862,224
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (402,902)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (72,541)
2nd Fiscal Year	(73,900)
3rd Fiscal Year	(97,212)
4th Fiscal Year	(184,464)
5th Fiscal Year	25,216
Thereafter	0
Total	$ (402,902)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00375688%
Employer's proportionate share at MD		0.00444056%
Employer's proportionate share of system NPL/(A) at prior MD	$	819,880
Employer's proportionate share of system NPL/(A) at MD	**$**	**531,379**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,043,501
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	102,919
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	77,078
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,309)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,801)
Employer's Total Pension Expense/(Income)	**$**	**64,968**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 49,741	$ 0
Changes of assumptions	$ 133,020	$ 1,398
Net difference between projected and actual earnings on investments	$ 0	$ 393,376
Changes in proportionate share	$ 108,862	$ 107,480
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,472	$ 9,298
Total (prior to post-MD contributions)	$ 294,095	$ 511,552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (217,457)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (42,627)
2nd Fiscal Year	(46,918)
3rd Fiscal Year	(65,649)
4th Fiscal Year	(82,945)
5th Fiscal Year	20,681
Thereafter	0
Total	$ (217,457)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,490)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(138)
Employer's Total Pension Expense/(Income)	**$**	**(1,628)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 936	$ 6,581
Differences between employer contributions and employer's proportionate share of system contributions	$ 9	$ 403
Total (prior to post-MD contributions)	$ 945	$ 6,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,039)

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	$ (1,782)
2nd Fiscal Year	(2,321)
3rd Fiscal Year	(1,538)
4th Fiscal Year	(398)
5th Fiscal Year	0
Thereafter	0
Total	$ (6,039)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00267671%
Employer's proportionate share at MD		0.00221815%
Employer's proportionate share of system NPL/(A) at prior MD	$	584,150
Employer's proportionate share of system NPL/(A) at MD	**$**	**265,434**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	521,250
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	51,410
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	38,502
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,461)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,605)
Employer's Total Pension Expense/(Income)	**$**	**24,436**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,846	$ 0
Changes of assumptions	$ 66,446	$ 699
Net difference between projected and actual earnings on investments	$ 0	$ 196,499
Changes in proportionate share	$ 101,311	$ 113,175
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,083	$ 22,665
Total (prior to post-MD contributions)	$ 196,686	$ 333,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (136,352)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,515)
2nd Fiscal Year	(28,000)
3rd Fiscal Year	(21,453)
4th Fiscal Year	(54,636)
5th Fiscal Year	252
Thereafter	0
Total	$ (136,352)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00249468%
Employer's proportionate share at MD		0.00170173%
Employer's proportionate share of system NPL/(A) at prior MD	$	544,425
Employer's proportionate share of system NPL/(A) at MD	**$**	**203,637**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	399,895
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	39,441
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,538
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(28,224)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,331)
Employer's Total Pension Expense/(Income)	**$**	**(8,017)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,062	$ 0
Changes of assumptions	$ 50,977	$ 536
Net difference between projected and actual earnings on investments	$ 0	$ 150,751
Changes in proportionate share	$ 49,746	$ 172,512
Differences between employer contributions and employer's proportionate share of system contributions	$ 718	$ 29,398
Total (prior to post-MD contributions)	$ 120,503	$ 353,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (232,694)

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	$ (48,015)
2nd Fiscal Year	(44,464)
3rd Fiscal Year	(65,089)
4th Fiscal Year	(69,166)
5th Fiscal Year	(5,960)
Thereafter	0
Total	$ (232,694)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00351660%
Employer's proportionate share at MD		0.00391580%
Employer's proportionate share of system NPL/(A) at prior MD	$	767,443
Employer's proportionate share of system NPL/(A) at MD	**$**	**468,583**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	920,186
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	90,756
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	67,969
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	30,574
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,959)
Employer's Total Pension Expense/(Income)	**$**	**82,584**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,862	$ 0
Changes of assumptions	$ 117,301	$ 1,233
Net difference between projected and actual earnings on investments	$ 0	$ 346,889
Changes in proportionate share	$ 138,808	$ 12,606
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 45,873
Total (prior to post-MD contributions)	$ 299,971	$ 406,601
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (106,630)

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	$ (12,657)
2nd Fiscal Year	(6,855)
3rd Fiscal Year	(28,271)
4th Fiscal Year	(72,612)
5th Fiscal Year	13,765
Thereafter	0
Total	$ (106,630)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00064961%
Employer's proportionate share at MD		0.00105748%
Employer's proportionate share of system NPL/(A) at prior MD	$	141,767
Employer's proportionate share of system NPL/(A) at MD	**$**	**126,543**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	248,500
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	24,509
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	18,355
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,959
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,392)
Employer's Total Pension Expense/(Income)	**$**	**25,922**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,845	$ 0
Changes of assumptions	$ 31,678	$ 333
Net difference between projected and actual earnings on investments	$ 0	$ 93,679
Changes in proportionate share	$ 116,851	$ 59,043
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,105	$ 28,556
Total (prior to post-MD contributions)	$ 168,479	$ 181,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,132)

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	$ (5,113)
2nd Fiscal Year	(9,369)
3rd Fiscal Year	4,724
4th Fiscal Year	(9,723)
5th Fiscal Year	6,349
Thereafter	0
Total	$ (13,132)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00804061%
Employer's proportionate share at MD		0.00803229%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,754,738
Employer's proportionate share of system NPL/(A) at MD	**$**	**961,182**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,887,532
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	186,164
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	139,422
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(18,886)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,042)
Employer's Total Pension Expense/(Income)	**$**	**104,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 89,973	$ 0
Changes of assumptions	$ 240,613	$ 2,530
Net difference between projected and actual earnings on investments	$ 0	$ 711,556
Changes in proportionate share	$ 47,683	$ 90,695
Differences between employer contributions and employer's proportionate share of system contributions	$ 482	$ 56,170
Total (prior to post-MD contributions)	$ 378,751	$ 860,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (482,200)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (102,273)
2nd Fiscal Year	(114,690)
3rd Fiscal Year	(109,045)
4th Fiscal Year	(175,663)
5th Fiscal Year	19,471
Thereafter	0
Total	$ (482,200)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01361046%
Employer's proportionate share at MD		0.01661391%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,970,271
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,988,100**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,904,153
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	385,059

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	288,380
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	126,468
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	22,655
Employer's Total Pension Expense/(Income)	**$**	**437,503**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 186,099	$ 0
Changes of assumptions	$ 497,681	$ 5,232
Net difference between projected and actual earnings on investments	$ 0	$ 1,471,775
Changes in proportionate share	$ 645,375	$ 203,700
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,949	$ 8,670
Total (prior to post-MD contributions)	$ 1,353,104	$ 1,689,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (336,273)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 13,362
2nd Fiscal Year	(7,929)
3rd Fiscal Year	(148,576)
4th Fiscal Year	(276,360)
5th Fiscal Year	83,230
Thereafter	0
Total	$ (336,273)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00095192%
Employer's proportionate share at MD		0.00175699%
Employer's proportionate share of system NPL/(A) at prior MD	$	207,742
Employer's proportionate share of system NPL/(A) at MD	**$**	**210,250**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	412,880
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	40,722
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	30,497
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	16,665
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,476
Employer's Total Pension Expense/(Income)	**$**	**49,638**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,681	$ 0
Changes of assumptions	$ 52,632	$ 553
Net difference between projected and actual earnings on investments	$ 0	$ 155,646
Changes in proportionate share	$ 112,771	$ 22,768
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,658	$ 8,991
Total (prior to post-MD contributions)	$ 190,742	$ 187,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,784

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	$ 4,759
2nd Fiscal Year	981
3rd Fiscal Year	(2,227)
4th Fiscal Year	(14,894)
5th Fiscal Year	14,164
Thereafter	0
Total	$ 2,784

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00481832%
Employer's proportionate share at MD		0.00672941%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,051,523
Employer's proportionate share of system NPL/(A) at MD	**$**	**805,273**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,581,365
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	155,967
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	116,807
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	85,164
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(41,633)
Employer's Total Pension Expense/(Income)	**$**	**160,338**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 75,379	$ 0
Changes of assumptions	$ 201,584	$ 2,119
Net difference between projected and actual earnings on investments	$ 0	$ 596,138
Changes in proportionate share	$ 317,479	$ 26,999
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 125,675
Total (prior to post-MD contributions)	$ 594,442	$ 750,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (156,489)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (22,846)
2nd Fiscal Year	(31,763)
3rd Fiscal Year	(40,936)
4th Fiscal Year	(97,541)
5th Fiscal Year	36,598
Thereafter	0
Total	$ (156,489)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04134343%
Employer's proportionate share at MD		0.04524950%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,022,558
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,414,772**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,633,318
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,048,744

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	785,428
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	45,695
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(30,202)
Employer's Total Pension Expense/(Income)	**$**	**800,921**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 506,858	$ 0
Changes of assumptions	$ 1,355,481	$ 14,250
Net difference between projected and actual earnings on investments	$ 0	$ 4,008,514
Changes in proportionate share	$ 619,463	$ 33,111
Differences between employer contributions and employer's proportionate share of system contributions	$ 56,939	$ 139,097
Total (prior to post-MD contributions)	$ 2,538,741	$ 4,194,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,656,231)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (248,178)
2nd Fiscal Year	(280,448)
3rd Fiscal Year	(461,981)
4th Fiscal Year	(842,158)
5th Fiscal Year	176,532
Thereafter	0
Total	$ (1,656,231)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00113562%
Employer's proportionate share at MD		0.00107115%
Employer's proportionate share of system NPL/(A) at prior MD	$	247,831
Employer's proportionate share of system NPL/(A) at MD	**$**	**128,179**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	251,713
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	24,826

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	18,593
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,551)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,476
Employer's Total Pension Expense/(Income)	**$**	**13,518**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,998	$ 0
Changes of assumptions	$ 32,087	$ 337
Net difference between projected and actual earnings on investments	$ 0	$ 94,890
Changes in proportionate share	$ 7,012	$ 28,069
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,190	$ 754
Total (prior to post-MD contributions)	$ 55,287	$ 124,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (68,763)

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	$ (11,353)
2nd Fiscal Year	(13,555)
3rd Fiscal Year	(19,917)
4th Fiscal Year	(26,169)
5th Fiscal Year	2,230
Thereafter	0
Total	$ (68,763)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00043312%
Employer's proportionate share at MD		0.00042478%
Employer's proportionate share of system NPL/(A) at prior MD	$	94,522
Employer's proportionate share of system NPL/(A) at MD	**$**	**50,831**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	99,820
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,845
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,373
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(12,514)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,802)
Employer's Total Pension Expense/(Income)	**$**	**(13,943)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,758	$ 0
Changes of assumptions	$ 12,725	$ 134
Net difference between projected and actual earnings on investments	$ 0	$ 37,630
Changes in proportionate share	$ 0	$ 16,298
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 19,181
Total (prior to post-MD contributions)	$ 17,483	$ 73,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (55,760)

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	$ (21,232)
2nd Fiscal Year	(12,447)
3rd Fiscal Year	(10,526)
4th Fiscal Year	(11,914)
5th Fiscal Year	359
Thereafter	0
Total	$ (55,760)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23199419%
Employer's proportionate share at MD		0.23334603%
Employer's proportionate share of system NPL/(A) at prior MD	$	50,629,112
Employer's proportionate share of system NPL/(A) at MD	**$**	**27,923,306**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	54,834,693
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,408,242
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,050,357
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(644,155)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,443,964
Employer's Total Pension Expense/(Income)	**$**	**5,850,166**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,613,804	$ 0
Changes of assumptions	$ 6,990,044	$ 73,488
Net difference between projected and actual earnings on investments	$ 0	$ 20,671,407
Changes in proportionate share	$ 1,056,577	$ 2,724,209
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,891,250	$ 541,473
Total (prior to post-MD contributions)	$ 17,551,675	$ 24,010,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,458,902)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 207,596
2nd Fiscal Year	(57,827)
3rd Fiscal Year	(2,293,791)
4th Fiscal Year	(4,929,870)
5th Fiscal Year	614,990
Thereafter	0
Total	$ (6,458,902)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	11
Employer's Total Pension Expense/(Income)	**$**	**11**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 38	$ 0
Total (prior to post-MD contributions)	$ 38	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 38

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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
2nd Fiscal Year	11
3rd Fiscal Year	11
4th Fiscal Year	5
5th Fiscal Year	0
Thereafter	0
Total	$ 38

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00635525%
Employer's proportionate share at MD		0.00557686%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,386,934
Employer's proportionate share of system NPL/(A) at MD	**$**	**667,354**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,310,523
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	129,254

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	96,802
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,395)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,309
Employer's Total Pension Expense/(Income)	**$**	**108,716**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 62,469	$ 0
Changes of assumptions	$ 167,059	$ 1,756
Net difference between projected and actual earnings on investments	$ 0	$ 494,037
Changes in proportionate share	$ 112,695	$ 280,670
Differences between employer contributions and employer's proportionate share of system contributions	$ 38,113	$ 19,560
Total (prior to post-MD contributions)	$ 380,336	$ 796,023
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (415,687)

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	$ (35,025)
2nd Fiscal Year	(92,185)
3rd Fiscal Year	(141,646)
4th Fiscal Year	(154,685)
5th Fiscal Year	7,854
Thereafter	0
Total	$ (415,687)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00079700%
Employer's proportionate share at MD		0.00127479%
Employer's proportionate share of system NPL/(A) at prior MD	$	173,933
Employer's proportionate share of system NPL/(A) at MD	**$**	**152,547**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	299,567
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	29,546
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	22,127
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,895
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,131)
Employer's Total Pension Expense/(Income)	**$**	**52,891**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,279	$ 0
Changes of assumptions	$ 38,187	$ 401
Net difference between projected and actual earnings on investments	$ 0	$ 112,930
Changes in proportionate share	$ 131,914	$ 1,929
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,972	$ 28,718
Total (prior to post-MD contributions)	$ 187,352	$ 143,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 43,374

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 20,193
2nd Fiscal Year	16,268
3rd Fiscal Year	10,848
4th Fiscal Year	(11,687)
5th Fiscal Year	7,753
Thereafter	0
Total	$ 43,374

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00104743%
Employer's proportionate share at MD		0.00102539%
Employer's proportionate share of system NPL/(A) at prior MD	$	228,585
Employer's proportionate share of system NPL/(A) at MD	**$**	**122,703**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	240,960
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	23,765

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	17,798
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,548
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(127)
Employer's Total Pension Expense/(Income)	**$**	**20,219**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,486	$ 0
Changes of assumptions	$ 30,716	$ 323
Net difference between projected and actual earnings on investments	$ 0	$ 90,836
Changes in proportionate share	$ 20,367	$ 3,083
Differences between employer contributions and employer's proportionate share of system contributions	$ 718	$ 2,868
Total (prior to post-MD contributions)	$ 63,287	$ 97,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,823)

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	$ (1,557)
2nd Fiscal Year	(3,977)
3rd Fiscal Year	(9,271)
4th Fiscal Year	(21,490)
5th Fiscal Year	2,472
Thereafter	0
Total	$ (33,823)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00720218%
Employer's proportionate share at MD		0.00940440%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,571,763
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,125,376**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,209,969
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	217,965
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	163,239
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	144,907
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(54,979)
Employer's Total Pension Expense/(Income)	**$**	**253,167**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 105,343	$ 0
Changes of assumptions	$ 281,715	$ 2,962
Net difference between projected and actual earnings on investments	$ 0	$ 833,107
Changes in proportionate share	$ 610,819	$ 85,928
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 143,788
Total (prior to post-MD contributions)	$ 997,877	$ 1,065,785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (67,908)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,446
2nd Fiscal Year	2,732
3rd Fiscal Year	362
4th Fiscal Year	(126,758)
5th Fiscal Year	46,310
Thereafter	0
Total	$ (67,908)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08880827%
Employer's proportionate share at MD		0.08084793%
Employer's proportionate share of system NPL/(A) at prior MD	$	19,381,019
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,674,651**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,998,701
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,873,806
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,403,336
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(304,046)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(28,121)
Employer's Total Pension Expense/(Income)	**$**	**1,071,169**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 905,611	$ 0
Changes of assumptions	$ 2,421,857	$ 25,461
Net difference between projected and actual earnings on investments	$ 0	$ 7,162,069
Changes in proportionate share	$ 440,503	$ 1,363,027
Differences between employer contributions and employer's proportionate share of system contributions	$ 80,902	$ 250,849
Total (prior to post-MD contributions)	$ 3,848,873	$ 8,801,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,952,533)

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	$ (923,516)
2nd Fiscal Year	(866,149)
3rd Fiscal Year	(1,289,298)
4th Fiscal Year	(1,994,565)
5th Fiscal Year	120,994
Thereafter	0
Total	$ (4,952,533)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00597100%
Employer's proportionate share at MD		0.00495389%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,303,078
Employer's proportionate share of system NPL/(A) at MD	**$**	**592,806**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,164,130
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	114,816
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	85,988
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,264
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,069)
Employer's Total Pension Expense/(Income)	**$**	**80,183**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 55,491	$ 0
Changes of assumptions	$ 148,397	$ 1,560
Net difference between projected and actual earnings on investments	$ 0	$ 438,850
Changes in proportionate share	$ 100,517	$ 186,592
Differences between employer contributions and employer's proportionate share of system contributions	$ 7,553	$ 45,387
Total (prior to post-MD contributions)	$ 311,958	$ 672,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (360,431)

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	$ (46,335)
2nd Fiscal Year	(63,374)
3rd Fiscal Year	(108,460)
4th Fiscal Year	(143,297)
5th Fiscal Year	1,036
Thereafter	0
Total	$ (360,431)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00297072%
Employer's proportionate share at MD		0.00843243%
Employer's proportionate share of system NPL/(A) at prior MD	$	648,313
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,009,065**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,981,562
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	195,438
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	146,368
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	147,441
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	29,583
Employer's Total Pension Expense/(Income)	**$**	**323,392**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 94,455	$ 0
Changes of assumptions	$ 252,599	$ 2,656
Net difference between projected and actual earnings on investments	$ 0	$ 747,003
Changes in proportionate share	$ 775,949	$ 116,435
Differences between employer contributions and employer's proportionate share of system contributions	$ 125,729	$ 7,229
Total (prior to post-MD contributions)	$ 1,248,732	$ 873,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 375,409

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	$ 104,276
2nd Fiscal Year	88,839
3rd Fiscal Year	75,971
4th Fiscal Year	7,906
5th Fiscal Year	98,418
Thereafter	0
Total	$ 375,409

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00112668%
Employer's proportionate share at MD		0.00113517%
Employer's proportionate share of system NPL/(A) at prior MD	$	245,880
Employer's proportionate share of system NPL/(A) at MD	**$**	**135,840**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	266,757
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	26,310

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,704
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,112)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,627)
Employer's Total Pension Expense/(Income)	**$**	**15,965**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,716	$ 0
Changes of assumptions	$ 34,005	$ 357
Net difference between projected and actual earnings on investments	$ 0	$ 100,561
Changes in proportionate share	$ 4,842	$ 7,566
Differences between employer contributions and employer's proportionate share of system contributions	$ 81	$ 7,516
Total (prior to post-MD contributions)	$ 51,644	$ 116,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (64,356)

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	$ (11,245)
2nd Fiscal Year	(14,385)
3rd Fiscal Year	(16,850)
4th Fiscal Year	(24,930)
5th Fiscal Year	3,053
Thereafter	0
Total	$ (64,356)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00077283%
Employer's proportionate share at MD		0.00083817%
Employer's proportionate share of system NPL/(A) at prior MD	$	168,658
Employer's proportionate share of system NPL/(A) at MD	**$**	**100,299**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	196,964
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	19,426
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,549
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	8,548
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,926)
Employer's Total Pension Expense/(Income)	**$**	**11,171**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,389	$ 0
Changes of assumptions	$ 25,108	$ 264
Net difference between projected and actual earnings on investments	$ 0	$ 74,251
Changes in proportionate share	$ 29,985	$ 8,833
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 33,826
Total (prior to post-MD contributions)	$ 64,482	$ 117,174
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (52,692)

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	$ (8,888)
2nd Fiscal Year	(8,161)
3rd Fiscal Year	(16,390)
4th Fiscal Year	(21,004)
5th Fiscal Year	1,751
Thereafter	0
Total	$ (52,692)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00579124%
Employer's proportionate share at MD		0.00538332%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,263,848
Employer's proportionate share of system NPL/(A) at MD	**$**	**644,194**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,265,043
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	124,769
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	93,442
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	38,505
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(46,984)
Employer's Total Pension Expense/(Income)	**$**	**84,963**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 60,301	$ 0
Changes of assumptions	$ 161,261	$ 1,695
Net difference between projected and actual earnings on investments	$ 0	$ 476,892
Changes in proportionate share	$ 157,673	$ 108,080
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 119,791
Total (prior to post-MD contributions)	$ 379,235	$ 706,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (327,223)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (67,616)
2nd Fiscal Year	(68,690)
3rd Fiscal Year	(66,019)
4th Fiscal Year	(129,911)
5th Fiscal Year	5,012
Thereafter	0
Total	$ (327,223)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00811189%
Employer's proportionate share at MD		0.00864701%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,770,293
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,034,743**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,031,987
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	200,411

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	150,092
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,612
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(74,753)
Employer's Total Pension Expense/(Income)	**$**	**88,951**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 96,859	$ 0
Changes of assumptions	$ 259,027	$ 2,723
Net difference between projected and actual earnings on investments	$ 0	$ 766,012
Changes in proportionate share	$ 93,055	$ 1,896
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 202,977
Total (prior to post-MD contributions)	$ 448,941	$ 973,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (524,667)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (111,456)
2nd Fiscal Year	(107,956)
3rd Fiscal Year	(131,620)
4th Fiscal Year	(194,982)
5th Fiscal Year	21,348
Thereafter	0
Total	$ (524,667)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00560197%
Employer's proportionate share at MD		0.00545490%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,222,543
Employer's proportionate share of system NPL/(A) at MD	**$**	**652,760**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,281,864
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	126,428

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	94,685
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	69,637
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(15,090)
Employer's Total Pension Expense/(Income)	**$**	**149,232**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,103	$ 0
Changes of assumptions	$ 163,405	$ 1,718
Net difference between projected and actual earnings on investments	$ 0	$ 483,233
Changes in proportionate share	$ 249,136	$ 29,974
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,173	$ 49,555
Total (prior to post-MD contributions)	$ 474,817	$ 564,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (89,663)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 32,516
2nd Fiscal Year	91
3rd Fiscal Year	(26,348)
4th Fiscal Year	(108,194)
5th Fiscal Year	12,272
Thereafter	0
Total	$ (89,663)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00369598%
Employer's proportionate share at MD		0.00322081%
Employer's proportionate share of system NPL/(A) at prior MD	$	806,590
Employer's proportionate share of system NPL/(A) at MD	**$**	**385,418**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	756,868
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	74,648

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	55,906
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(19,382)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,175
Employer's Total Pension Expense/(Income)	**$**	**39,699**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 36,078	$ 0
Changes of assumptions	$ 96,482	$ 1,014
Net difference between projected and actual earnings on investments	$ 0	$ 285,322
Changes in proportionate share	$ 71,132	$ 109,971
Differences between employer contributions and employer's proportionate share of system contributions	$ 14,436	$ 9,577
Total (prior to post-MD contributions)	$ 218,128	$ 405,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (187,756)

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	$ (39,030)
2nd Fiscal Year	(38,449)
3rd Fiscal Year	(37,618)
4th Fiscal Year	(76,206)
5th Fiscal Year	3,546
Thereafter	0
Total	$ (187,756)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00110223%
Employer's proportionate share at MD		0.00166568%
Employer's proportionate share of system NPL/(A) at prior MD	$	240,544
Employer's proportionate share of system NPL/(A) at MD	**$**	**199,323**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	391,423
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	38,605
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	28,912
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	37,993
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,045)
Employer's Total Pension Expense/(Income)	**$**	**65,860**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,658	$ 0
Changes of assumptions	$ 49,897	$ 525
Net difference between projected and actual earnings on investments	$ 0	$ 147,557
Changes in proportionate share	$ 132,337	$ 1,973
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,045	$ 9,560
Total (prior to post-MD contributions)	$ 202,937	$ 159,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 43,322

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	$ 21,248
2nd Fiscal Year	17,584
3rd Fiscal Year	9,126
4th Fiscal Year	(15,562)
5th Fiscal Year	10,927
Thereafter	0
Total	$ 43,322

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00068264%
Employer's proportionate share at MD		0.00059499%
Employer's proportionate share of system NPL/(A) at prior MD	$	148,976
Employer's proportionate share of system NPL/(A) at MD	**$**	**71,199**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	139,819
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	13,790
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	10,328
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,154)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,315
Employer's Total Pension Expense/(Income)	**$**	**12,489**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,665	$ 0
Changes of assumptions	$ 17,823	$ 187
Net difference between projected and actual earnings on investments	$ 0	$ 52,708
Changes in proportionate share	$ 0	$ 14,896
Differences between employer contributions and employer's proportionate share of system contributions	$ 20,789	$ 0
Total (prior to post-MD contributions)	$ 45,277	$ 67,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,514)

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	$ (1,132)
2nd Fiscal Year	(2,789)
3rd Fiscal Year	(7,036)
4th Fiscal Year	(13,006)
5th Fiscal Year	1,450
Thereafter	0
Total	$ (22,514)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00083227%
Employer's proportionate share at MD		0.00073334%
Employer's proportionate share of system NPL/(A) at prior MD	$	181,630
Employer's proportionate share of system NPL/(A) at MD	**$**	**87,755**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	172,330
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	16,997
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	12,729
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(15,302)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,081
Employer's Total Pension Expense/(Income)	**$**	**8,508**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,214	$ 0
Changes of assumptions	$ 21,968	$ 231
Net difference between projected and actual earnings on investments	$ 0	$ 64,964
Changes in proportionate share	$ 0	$ 35,199
Differences between employer contributions and employer's proportionate share of system contributions	$ 26,765	$ 0
Total (prior to post-MD contributions)	$ 56,947	$ 100,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (43,447)

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	$ (8,941)
2nd Fiscal Year	(7,866)
3rd Fiscal Year	(11,801)
4th Fiscal Year	(16,734)
5th Fiscal Year	1,895
Thereafter	0
Total	$ (43,447)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00194682%
Employer's proportionate share at MD		0.00219027%
Employer's proportionate share of system NPL/(A) at prior MD	$	424,863
Employer's proportionate share of system NPL/(A) at MD	**$**	**262,098**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	514,698
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	50,764

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	38,018
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,404
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,713
Employer's Total Pension Expense/(Income)	**$**	**81,135**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,534	$ 0
Changes of assumptions	$ 65,611	$ 690
Net difference between projected and actual earnings on investments	$ 0	$ 194,029
Changes in proportionate share	$ 140,520	$ 16,662
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,764	$ 7,712
Total (prior to post-MD contributions)	$ 253,429	$ 219,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 34,336

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	$ 24,455
2nd Fiscal Year	17,599
3rd Fiscal Year	10,935
4th Fiscal Year	(28,421)
5th Fiscal Year	9,769
Thereafter	0
Total	$ 34,336

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00464773%
Employer's proportionate share at MD		0.00596686%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,014,295
Employer's proportionate share of system NPL/(A) at MD	**$**	**714,023**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,402,171
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	138,293

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	103,571
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	114,793
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(54,824)
Employer's Total Pension Expense/(Income)	**$**	**163,540**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 66,837	$ 0
Changes of assumptions	$ 178,741	$ 1,879
Net difference between projected and actual earnings on investments	$ 0	$ 528,586
Changes in proportionate share	$ 380,570	$ 65,915
Differences between employer contributions and employer's proportionate share of system contributions	$ 140	$ 186,087
Total (prior to post-MD contributions)	$ 626,288	$ 782,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (156,179)

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	$ 3,275
2nd Fiscal Year	3,617
3rd Fiscal Year	(73,214)
4th Fiscal Year	(115,246)
5th Fiscal Year	25,390
Thereafter	0
Total	$ (156,179)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00490389%
Employer's proportionate share at MD		0.00510195%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,070,197
Employer's proportionate share of system NPL/(A) at MD	**$**	**610,524**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,198,923
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	118,247

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	88,558
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,725
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,151)
Employer's Total Pension Expense/(Income)	**$**	**93,132**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 57,149	$ 0
Changes of assumptions	$ 152,832	$ 1,607
Net difference between projected and actual earnings on investments	$ 0	$ 451,966
Changes in proportionate share	$ 94,289	$ 75,786
Differences between employer contributions and employer's proportionate share of system contributions	$ 794	$ 38,254
Total (prior to post-MD contributions)	$ 305,064	$ 567,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (262,549)

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	$ (25,741)
2nd Fiscal Year	(53,691)
3rd Fiscal Year	(85,253)
4th Fiscal Year	(113,233)
5th Fiscal Year	15,370
Thereafter	0
Total	$ (262,549)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00820265%
Employer's proportionate share at MD		0.00900859%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,790,100
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,078,011**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,116,956
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	208,791
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	156,369
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,921)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(21,524)
Employer's Total Pension Expense/(Income)	**$**	**131,924**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 100,909	$ 0
Changes of assumptions	$ 269,859	$ 2,837
Net difference between projected and actual earnings on investments	$ 0	$ 798,043
Changes in proportionate share	$ 227,126	$ 219,539
Differences between employer contributions and employer's proportionate share of system contributions	$ 103,126	$ 137,286
Total (prior to post-MD contributions)	$ 701,020	$ 1,157,705
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (456,685)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (86,742)
2nd Fiscal Year	(74,059)
3rd Fiscal Year	(129,043)
4th Fiscal Year	(194,206)
5th Fiscal Year	27,364
Thereafter	0
Total	$ (456,685)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00031226%
Employer's proportionate share at MD		0.00081204%
Employer's proportionate share of system NPL/(A) at prior MD	$	68,146
Employer's proportionate share of system NPL/(A) at MD	**$**	**97,173**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	190,824
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	18,821

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,095
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(380)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,931
Employer's Total Pension Expense/(Income)	**$**	**15,646**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,096	$ 0
Changes of assumptions	$ 24,325	$ 256
Net difference between projected and actual earnings on investments	$ 0	$ 71,936
Changes in proportionate share	$ 75,952	$ 25,882
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,069	$ 6,744
Total (prior to post-MD contributions)	$ 117,442	$ 104,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 12,624

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	$ (4,865)
2nd Fiscal Year	7,327
3rd Fiscal Year	5,142
4th Fiscal Year	(2,914)
5th Fiscal Year	7,934
Thereafter	0
Total	$ 12,624

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00027762%
Employer's proportionate share at MD		0.00023506%
Employer's proportionate share of system NPL/(A) at prior MD	$	60,586
Employer's proportionate share of system NPL/(A) at MD	**$**	**28,128**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	55,237
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,448

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,080
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,214)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(479)
Employer's Total Pension Expense/(Income)	**$**	**387**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,633	$ 0
Changes of assumptions	$ 7,041	$ 74
Net difference between projected and actual earnings on investments	$ 0	$ 20,823
Changes in proportionate share	$ 1,751	$ 9,336
Differences between employer contributions and employer's proportionate share of system contributions	$ 52	$ 2,128
Total (prior to post-MD contributions)	$ 11,477	$ 32,361
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,884)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,175)
2nd Fiscal Year	(4,547)
3rd Fiscal Year	(4,503)
4th Fiscal Year	(6,620)
5th Fiscal Year	(38)
Thereafter	0
Total	$ (20,884)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(71,610)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,493)
Employer's Total Pension Expense/(Income)	**$**	**(76,103)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 63,777
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,396
Total (prior to post-MD contributions)	$ 0	$ 65,173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (65,173)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (55,678)
2nd Fiscal Year	(9,495)
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (65,173)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00254513%
Employer's proportionate share at MD		0.00231050%
Employer's proportionate share of system NPL/(A) at prior MD	$	555,435
Employer's proportionate share of system NPL/(A) at MD	**$**	**276,486**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	542,951
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	53,550
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	40,105
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	17,289
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,125)
Employer's Total Pension Expense/(Income)	**$**	**53,269**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,881	$ 0
Changes of assumptions	$ 69,213	$ 728
Net difference between projected and actual earnings on investments	$ 0	$ 204,680
Changes in proportionate share	$ 144,322	$ 58,324
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,810	$ 18,758
Total (prior to post-MD contributions)	$ 244,226	$ 282,490
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	$ (731)
2nd Fiscal Year	13,575
3rd Fiscal Year	(5,495)
4th Fiscal Year	(48,802)
5th Fiscal Year	3,189
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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00054193%
Employer's proportionate share at MD		0.00065497%
Employer's proportionate share of system NPL/(A) at prior MD	$	118,268
Employer's proportionate share of system NPL/(A) at MD	**$**	**78,377**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	153,913
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	15,180
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	11,369
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	59
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,011)
Employer's Total Pension Expense/(Income)	**$**	**1,417**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,337	$ 0
Changes of assumptions	$ 19,620	$ 206
Net difference between projected and actual earnings on investments	$ 0	$ 58,022
Changes in proportionate share	$ 23,666	$ 13,175
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 26,111
Total (prior to post-MD contributions)	$ 50,623	$ 97,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (46,891)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,825)
2nd Fiscal Year	(9,647)
3rd Fiscal Year	(12,783)
4th Fiscal Year	(14,792)
5th Fiscal Year	2,155
Thereafter	0
Total	$ (46,891)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13518611%
Employer's proportionate share at MD		0.13356858%
Employer's proportionate share of system NPL/(A) at prior MD	$	29,502,259
Employer's proportionate share of system NPL/(A) at MD	**$**	**15,983,457**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	31,387,687
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,095,708
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,318,447
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	610,677
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(319,090)
Employer's Total Pension Expense/(Income)	**$**	**2,610,034**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,496,156	$ 0
Changes of assumptions	$ 4,001,141	$ 42,065
Net difference between projected and actual earnings on investments	$ 0	$ 11,832,430
Changes in proportionate share	$ 930,899	$ 226,255
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 840,422
Total (prior to post-MD contributions)	$ 6,428,196	$ 12,941,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,512,976)

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	$ (883,292)
2nd Fiscal Year	(1,174,100)
3rd Fiscal Year	(1,814,890)
4th Fiscal Year	(2,967,532)
5th Fiscal Year	326,838
Thereafter	0
Total	$ (6,512,976)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00262166%
Employer's proportionate share at MD		0.00264301%
Employer's proportionate share of system NPL/(A) at prior MD	$	572,136
Employer's proportionate share of system NPL/(A) at MD	**$**	**316,275**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	621,089
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	61,257

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	45,877
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	14,316
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(41,624)
Employer's Total Pension Expense/(Income)	**$**	**18,569**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,605	$ 0
Changes of assumptions	$ 79,173	$ 832
Net difference between projected and actual earnings on investments	$ 0	$ 234,136
Changes in proportionate share	$ 35,770	$ 10,197
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 111,278
Total (prior to post-MD contributions)	$ 144,548	$ 356,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (211,895)

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	$ (46,634)
2nd Fiscal Year	(42,386)
3rd Fiscal Year	(55,483)
4th Fiscal Year	(70,562)
5th Fiscal Year	3,170
Thereafter	0
Total	$ (211,895)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00364506%
Employer's proportionate share at MD		0.00501158%
Employer's proportionate share of system NPL/(A) at prior MD	$	795,477
Employer's proportionate share of system NPL/(A) at MD	**$**	**599,710**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,177,686
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	116,153

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	86,990
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,697
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	18,187
Employer's Total Pension Expense/(Income)	**$**	**109,874**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 56,137	$ 0
Changes of assumptions	$ 150,125	$ 1,578
Net difference between projected and actual earnings on investments	$ 0	$ 443,960
Changes in proportionate share	$ 231,604	$ 143,937
Differences between employer contributions and employer's proportionate share of system contributions	$ 49,643	$ 7,566
Total (prior to post-MD contributions)	$ 487,509	$ 597,041
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (109,532)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (12,154)
2nd Fiscal Year	(15,227)
3rd Fiscal Year	(46,041)
4th Fiscal Year	(69,096)
5th Fiscal Year	32,985
Thereafter	0
Total	$ (109,532)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.70612510%
Employer's proportionate share at MD		0.66061580%
Employer's proportionate share of system NPL/(A) at prior MD	$	154,100,784
Employer's proportionate share of system NPL/(A) at MD	**$**	**79,052,457**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	155,240,114
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	15,311,039
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	11,466,788
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,452)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,326,983
Employer's Total Pension Expense/(Income)	**$**	**12,786,319**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,399,827	$ 0
Changes of assumptions	$ 19,789,210	$ 208,047
Net difference between projected and actual earnings on investments	$ 0	$ 58,521,921
Changes in proportionate share	$ 5,902,962	$ 11,153,665
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,308,791	$ 1,586,369
Total (prior to post-MD contributions)	$ 39,400,790	$ 71,470,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,069,212)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,967,029)
2nd Fiscal Year	(5,347,203)
3rd Fiscal Year	(9,718,978)
4th Fiscal Year	(14,774,782)
5th Fiscal Year	1,738,779
Thereafter	0
Total	$ (32,069,212)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00057461%
Employer's proportionate share at MD		0.00050521%
Employer's proportionate share of system NPL/(A) at prior MD	$	125,400
Employer's proportionate share of system NPL/(A) at MD	**$**	**60,456**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	118,721
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	11,709
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,769
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,582
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,990)
Employer's Total Pension Expense/(Income)	**$**	**5,361**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,659	$ 0
Changes of assumptions	$ 15,134	$ 159
Net difference between projected and actual earnings on investments	$ 0	$ 44,755
Changes in proportionate share	$ 20,652	$ 17,590
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 22,801
Total (prior to post-MD contributions)	$ 41,445	$ 85,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (43,860)

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	$ (7,006)
2nd Fiscal Year	(6,312)
3rd Fiscal Year	(13,770)
4th Fiscal Year	(16,442)
5th Fiscal Year	(330)
Thereafter	0
Total	$ (43,860)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00822540%
Employer's proportionate share at MD		0.00665991%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,795,065
Employer's proportionate share of system NPL/(A) at MD	**$**	**796,957**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,565,032
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	154,356
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	115,601
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(119,057)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(16,424)
Employer's Total Pension Expense/(Income)	**$**	**(19,880)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 74,600	$ 0
Changes of assumptions	$ 199,502	$ 2,097
Net difference between projected and actual earnings on investments	$ 0	$ 589,981
Changes in proportionate share	$ 109,854	$ 359,697
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,024	$ 46,272
Total (prior to post-MD contributions)	$ 385,980	$ 998,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (612,067)

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	$ (153,933)
2nd Fiscal Year	(146,506)
3rd Fiscal Year	(124,073)
4th Fiscal Year	(185,764)
5th Fiscal Year	(1,791)
Thereafter	0
Total	$ (612,067)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00819087%
Employer's proportionate share at MD		0.00838390%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,787,530
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,003,258**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,970,158
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	194,313
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	145,525
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	80,421
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(42,161)
Employer's Total Pension Expense/(Income)	**$**	**183,785**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 93,911	$ 0
Changes of assumptions	$ 251,146	$ 2,640
Net difference between projected and actual earnings on investments	$ 0	$ 742,704
Changes in proportionate share	$ 163,041	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 299	$ 148,810
Total (prior to post-MD contributions)	$ 508,397	$ 894,154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (385,757)

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	$ (36,645)
2nd Fiscal Year	(60,099)
3rd Fiscal Year	(117,009)
4th Fiscal Year	(191,022)
5th Fiscal Year	19,017
Thereafter	0
Total	$ (385,757)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00160951%
Employer's proportionate share at MD		0.00172128%
Employer's proportionate share of system NPL/(A) at prior MD	$	351,250
Employer's proportionate share of system NPL/(A) at MD	**$**	**205,977**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	404,489
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	39,894
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,878
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,790
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(25,964)
Employer's Total Pension Expense/(Income)	**$**	**13,704**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,281	$ 0
Changes of assumptions	$ 51,562	$ 542
Net difference between projected and actual earnings on investments	$ 0	$ 152,483
Changes in proportionate share	$ 49,889	$ 21,077
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 70,892
Total (prior to post-MD contributions)	$ 120,732	$ 244,994
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (124,262)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (25,547)
2nd Fiscal Year	(22,332)
3rd Fiscal Year	(35,699)
4th Fiscal Year	(43,996)
5th Fiscal Year	3,312
Thereafter	0
Total	$ (124,262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00813259%
Employer's proportionate share at MD		0.00995233%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,774,811
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,190,944**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,338,728
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	230,664
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	172,750
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,904)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,319)
Employer's Total Pension Expense/(Income)	**$**	**161,527**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,480	$ 0
Changes of assumptions	$ 298,129	$ 3,134
Net difference between projected and actual earnings on investments	$ 0	$ 881,646
Changes in proportionate share	$ 254,538	$ 107,696
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,287	$ 28,745
Total (prior to post-MD contributions)	$ 665,434	$ 1,021,221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (355,787)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (75,407)
2nd Fiscal Year	(70,825)
3rd Fiscal Year	(93,087)
4th Fiscal Year	(164,857)
5th Fiscal Year	48,388
Thereafter	0
Total	$ (355,787)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00209336%
Employer's proportionate share at MD		0.00234956%
Employer's proportionate share of system NPL/(A) at prior MD	$	456,843
Employer's proportionate share of system NPL/(A) at MD	**$**	**281,160**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	552,130
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	54,456
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	40,783
▪ 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)	$	(37,876)
Employer's Total Pension Expense/(Income)	**$**	**(1,035)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,318	$ 0
Changes of assumptions	$ 70,383	$ 740
Net difference between projected and actual earnings on investments	$ 0	$ 208,140
Changes in proportionate share	$ 52,932	$ 35,847
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 97,014
Total (prior to post-MD contributions)	$ 149,633	$ 341,741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (192,108)

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	$ (49,753)
2nd Fiscal Year	(42,026)
3rd Fiscal Year	(49,101)
4th Fiscal Year	(57,065)
5th Fiscal Year	5,836
Thereafter	0
Total	$ (192,108)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01354651%
Employer's proportionate share at MD		0.01381369%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,956,314
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,653,012**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,246,121
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	320,159
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	239,774
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(19,913)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,766)
Employer's Total Pension Expense/(Income)	**$**	**213,095**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 154,733	$ 0
Changes of assumptions	$ 413,799	$ 4,350
Net difference between projected and actual earnings on investments	$ 0	$ 1,223,712
Changes in proportionate share	$ 106,113	$ 48,532
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,458	$ 34,217
Total (prior to post-MD contributions)	$ 683,103	$ 1,310,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (627,708)

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	$ (118,515)
2nd Fiscal Year	(115,046)
3rd Fiscal Year	(153,466)
4th Fiscal Year	(281,960)
5th Fiscal Year	41,278
Thereafter	0
Total	$ (627,708)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01655181%
Employer's proportionate share at MD		0.01866692%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,612,174
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,233,773**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,386,596
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	432,642
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	324,015
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	75,375
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,177)
Employer's Total Pension Expense/(Income)	**$**	**386,213**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 209,096	$ 0
Changes of assumptions	$ 559,181	$ 5,879
Net difference between projected and actual earnings on investments	$ 0	$ 1,653,645
Changes in proportionate share	$ 387,899	$ 43,501
Differences between employer contributions and employer's proportionate share of system contributions	$ 989	$ 57,435
Total (prior to post-MD contributions)	$ 1,157,165	$ 1,760,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (603,295)

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	$ (69,539)
2nd Fiscal Year	(107,055)
3rd Fiscal Year	(166,011)
4th Fiscal Year	(335,376)
5th Fiscal Year	74,686
Thereafter	0
Total	$ (603,295)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00070569%
Employer's proportionate share at MD		0.00068489%
Employer's proportionate share of system NPL/(A) at prior MD	$	154,006
Employer's proportionate share of system NPL/(A) at MD	**$**	**81,957**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	160,944
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	15,874
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	11,888
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	14,893
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,174)
Employer's Total Pension Expense/(Income)	**$**	**23,607**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,672	$ 0
Changes of assumptions	$ 20,516	$ 216
Net difference between projected and actual earnings on investments	$ 0	$ 60,672
Changes in proportionate share	$ 37,086	$ 6,560
Differences between employer contributions and employer's proportionate share of system contributions	$ 742	$ 11,525
Total (prior to post-MD contributions)	$ 66,016	$ 78,973
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,957)

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	$ 4,963
2nd Fiscal Year	(1,619)
3rd Fiscal Year	(3,388)
4th Fiscal Year	(14,098)
5th Fiscal Year	1,186
Thereafter	0
Total	$ (12,957)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00370159%
Employer's proportionate share at MD		0.00442144%
Employer's proportionate share of system NPL/(A) at prior MD	$	807,814
Employer's proportionate share of system NPL/(A) at MD	**$**	**529,091**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,039,008
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	102,475
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	76,746
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	46,036
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,291)
Employer's Total Pension Expense/(Income)	**$**	**120,491**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 49,526	$ 0
Changes of assumptions	$ 132,447	$ 1,392
Net difference between projected and actual earnings on investments	$ 0	$ 391,682
Changes in proportionate share	$ 163,210	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,121	$ 11,379
Total (prior to post-MD contributions)	$ 363,304	$ 404,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (41,149)

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	$ 10,574
2nd Fiscal Year	3,146
3rd Fiscal Year	(14,239)
4th Fiscal Year	(63,364)
5th Fiscal Year	22,734
Thereafter	0
Total	$ (41,149)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01755765%
Employer's proportionate share at MD		0.01991189%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,831,683
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,382,752**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,679,156
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	461,496

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	345,625
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,822
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	109,209
Employer's Total Pension Expense/(Income)	**$**	**464,656**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 223,041	$ 0
Changes of assumptions	$ 596,475	$ 6,271
Net difference between projected and actual earnings on investments	$ 0	$ 1,763,933
Changes in proportionate share	$ 409,681	$ 272,889
Differences between employer contributions and employer's proportionate share of system contributions	$ 264,808	$ 0
Total (prior to post-MD contributions)	$ 1,494,005	$ 2,043,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (549,088)

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	$ (61,974)
2nd Fiscal Year	(75,979)
3rd Fiscal Year	(176,238)
4th Fiscal Year	(331,441)
5th Fiscal Year	96,543
Thereafter	0
Total	$ (549,088)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00602540%
Employer's proportionate share at MD		0.00677793%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,314,950
Employer's proportionate share of system NPL/(A) at MD	**$**	**811,080**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,592,766
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	157,092

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	117,649
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	56,834
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,883
Employer's Total Pension Expense/(Income)	**$**	**190,366**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 75,922	$ 0
Changes of assumptions	$ 203,038	$ 2,135
Net difference between projected and actual earnings on investments	$ 0	$ 600,436
Changes in proportionate share	$ 157,207	$ 44,582
Differences between employer contributions and employer's proportionate share of system contributions	$ 29,265	$ 2,351
Total (prior to post-MD contributions)	$ 465,432	$ 649,504
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (184,072)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 5,272
2nd Fiscal Year	(29,059)
3rd Fiscal Year	(68,279)
4th Fiscal Year	(121,334)
5th Fiscal Year	29,329
Thereafter	0
Total	$ (184,072)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03580899%
Employer's proportionate share at MD		0.04275614%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,814,753
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,116,405**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,047,395
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	990,956
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	742,149
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	72,452
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	286,764
Employer's Total Pension Expense/(Income)	**$**	**1,101,365**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 478,929	$ 0
Changes of assumptions	$ 1,280,790	$ 13,465
Net difference between projected and actual earnings on investments	$ 0	$ 3,787,635
Changes in proportionate share	$ 1,335,369	$ 972,727
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,139,123	$ 271,603
Total (prior to post-MD contributions)	$ 4,234,211	$ 5,045,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (811,219)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 35,662
2nd Fiscal Year	(28,081)
3rd Fiscal Year	(287,419)
4th Fiscal Year	(719,712)
5th Fiscal Year	188,331
Thereafter	0
Total	$ (811,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00181961%
Employer's proportionate share at MD		0.00156952%
Employer's proportionate share of system NPL/(A) at prior MD	$	397,101
Employer's proportionate share of system NPL/(A) at MD	**$**	**187,816**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	368,826
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	36,377
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	27,243
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(12,803)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,235
Employer's Total Pension Expense/(Income)	**$**	**21,675**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,581	$ 0
Changes of assumptions	$ 47,016	$ 494
Net difference between projected and actual earnings on investments	$ 0	$ 139,039
Changes in proportionate share	$ 11,782	$ 70,888
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,799	$ 1,050
Total (prior to post-MD contributions)	$ 96,178	$ 211,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (115,293)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,466)
2nd Fiscal Year	(29,039)
3rd Fiscal Year	(30,970)
4th Fiscal Year	(39,405)
5th Fiscal Year	2,586
Thereafter	0
Total	$ (115,293)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00162537%
Employer's proportionate share at MD		0.00169107%
Employer's proportionate share of system NPL/(A) at prior MD	$	354,712
Employer's proportionate share of system NPL/(A) at MD	**$**	**202,362**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	397,390
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	39,194
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,353
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(883)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,211
Employer's Total Pension Expense/(Income)	**$**	**42,681**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,942	$ 0
Changes of assumptions	$ 50,657	$ 533
Net difference between projected and actual earnings on investments	$ 0	$ 149,807
Changes in proportionate share	$ 14,265	$ 13,403
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,697	$ 0
Total (prior to post-MD contributions)	$ 96,561	$ 163,743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (67,182)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,178)
2nd Fiscal Year	(12,004)
3rd Fiscal Year	(21,103)
4th Fiscal Year	(33,870)
5th Fiscal Year	5,974
Thereafter	0
Total	$ (67,182)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00218058%
Employer's proportionate share at MD		0.00322280%
Employer's proportionate share of system NPL/(A) at prior MD	$	475,878
Employer's proportionate share of system NPL/(A) at MD	**$**	**385,656**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	757,336
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	74,695
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	55,940
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	47,977
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,545)
Employer's Total Pension Expense/(Income)	**$**	**101,372**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 36,100	$ 0
Changes of assumptions	$ 96,541	$ 1,015
Net difference between projected and actual earnings on investments	$ 0	$ 285,498
Changes in proportionate share	$ 184,961	$ 20,071
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,992	$ 24,337
Total (prior to post-MD contributions)	$ 328,594	$ 330,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,327)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,673
2nd Fiscal Year	4,485
3rd Fiscal Year	(3,248)
4th Fiscal Year	(38,001)
5th Fiscal Year	19,764
Thereafter	0
Total	$ (2,327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00012219%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	26,666
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,364)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,380)
Employer's Total Pension Expense/(Income)	**$**	**(8,744)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	19,832
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,726
Total (prior to post-MD contributions)	$	0	$	22,558
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(22,558)

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	$	(6,683)
2nd Fiscal Year		(5,530)
3rd Fiscal Year		(4,710)
4th Fiscal Year		(4,079)
5th Fiscal Year		(1,556)
Thereafter		0
Total	$	(22,558)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00227583%
Employer's proportionate share at MD		0.00224113%
Employer's proportionate share of system NPL/(A) at prior MD	$	496,664
Employer's proportionate share of system NPL/(A) at MD	**$**	**268,184**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	526,650
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	51,942
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	38,901
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	24,046
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	17,407
Employer's Total Pension Expense/(Income)	**$**	**80,354**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,104	$ 0
Changes of assumptions	$ 67,135	$ 706
Net difference between projected and actual earnings on investments	$ 0	$ 198,535
Changes in proportionate share	$ 65,492	$ 5,355
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,053	$ 0
Total (prior to post-MD contributions)	$ 187,784	$ 204,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,812)

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	$ 19,594
2nd Fiscal Year	7,499
3rd Fiscal Year	(8,303)
4th Fiscal Year	(41,948)
5th Fiscal Year	6,345
Thereafter	0
Total	$ (16,812)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01307248%
Employer's proportionate share at MD		0.01343915%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,852,865
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,608,193**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,158,107
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	311,478
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	233,273
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,855
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	46,107
Employer's Total Pension Expense/(Income)	**$**	**293,235**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 150,537	$ 0
Changes of assumptions	$ 402,579	$ 4,232
Net difference between projected and actual earnings on investments	$ 0	$ 1,190,533
Changes in proportionate share	$ 136,023	$ 36,458
Differences between employer contributions and employer's proportionate share of system contributions	$ 90,247	$ 0
Total (prior to post-MD contributions)	$ 779,386	$ 1,231,223
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (451,837)

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	$ (47,348)
2nd Fiscal Year	(50,546)
3rd Fiscal Year	(134,754)
4th Fiscal Year	(264,472)
5th Fiscal Year	45,284
Thereafter	0
Total	$ (451,837)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00396952%
Employer's proportionate share at MD		0.00371631%
Employer's proportionate share of system NPL/(A) at prior MD	$	866,286
Employer's proportionate share of system NPL/(A) at MD	**$**	**444,711**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	873,307
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	86,133
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	64,507
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,023
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	17,146
Employer's Total Pension Expense/(Income)	**$**	**94,676**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 41,628	$ 0
Changes of assumptions	$ 111,325	$ 1,170
Net difference between projected and actual earnings on investments	$ 0	$ 329,216
Changes in proportionate share	$ 67,811	$ 35,790
Differences between employer contributions and employer's proportionate share of system contributions	$ 27,615	$ 0
Total (prior to post-MD contributions)	$ 248,379	$ 366,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (117,797)

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	$ (1,642)
2nd Fiscal Year	(11,006)
3rd Fiscal Year	(32,780)
4th Fiscal Year	(80,031)
5th Fiscal Year	7,661
Thereafter	0
Total	$ (117,797)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00347224%
Employer's proportionate share at MD		0.00381268%
Employer's proportionate share of system NPL/(A) at prior MD	$	757,762
Employer's proportionate share of system NPL/(A) at MD	**$**	**456,244**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	895,953
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	88,366
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	66,179
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,325)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,001)
Employer's Total Pension Expense/(Income)	**$**	**54,853**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 42,707	$ 0
Changes of assumptions	$ 114,212	$ 1,201
Net difference between projected and actual earnings on investments	$ 0	$ 337,754
Changes in proportionate share	$ 68,859	$ 63,588
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,157	$ 16,395
Total (prior to post-MD contributions)	$ 226,935	$ 418,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (192,003)

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	$ (37,651)
2nd Fiscal Year	(35,465)
3rd Fiscal Year	(55,181)
4th Fiscal Year	(77,734)
5th Fiscal Year	14,028
Thereafter	0
Total	$ (192,003)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03097792%
Employer's proportionate share at MD		0.03526759%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,760,448
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,220,289**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,287,638
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	817,394
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	612,165
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	630,708
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	343,011
Employer's Total Pension Expense/(Income)	**$**	**1,585,884**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 395,047	$ 0
Changes of assumptions	$ 1,056,465	$ 11,107
Net difference between projected and actual earnings on investments	$ 0	$ 3,124,247
Changes in proportionate share	$ 1,625,237	$ 638,007
Differences between employer contributions and employer's proportionate share of system contributions	$ 678,275	$ 0
Total (prior to post-MD contributions)	$ 3,755,024	$ 3,773,361
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,337)

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	$ 709,375
2nd Fiscal Year	(70,917)
3rd Fiscal Year	(258,992)
4th Fiscal Year	(564,630)
5th Fiscal Year	166,827
Thereafter	0
Total	$ (18,337)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00654225%
Employer's proportionate share at MD		0.00629459%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,427,744
Employer's proportionate share of system NPL/(A) at MD	**$**	**753,241**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,479,185
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	145,889
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	109,260
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	32,327
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,400)
Employer's Total Pension Expense/(Income)	**$**	**128,187**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 70,508	$ 0
Changes of assumptions	$ 188,559	$ 1,982
Net difference between projected and actual earnings on investments	$ 0	$ 557,618
Changes in proportionate share	$ 177,436	$ 51,835
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,374	$ 60,868
Total (prior to post-MD contributions)	$ 439,877	$ 672,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (232,426)

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	$ 9,407
2nd Fiscal Year	(20,888)
3rd Fiscal Year	(85,409)
4th Fiscal Year	(147,599)
5th Fiscal Year	12,062
Thereafter	0
Total	$ (232,426)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07507900%
Employer's proportionate share at MD		0.07308331%
Employer's proportionate share of system NPL/(A) at prior MD	$	16,384,820
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,745,500**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,174,069
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,693,846
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,268,560
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(254,820)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,224
Employer's Total Pension Expense/(Income)	**$**	**1,027,964**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 818,636	$ 0
Changes of assumptions	$ 2,189,262	$ 23,016
Net difference between projected and actual earnings on investments	$ 0	$ 6,474,226
Changes in proportionate share	$ 31,084	$ 407,762
Differences between employer contributions and employer's proportionate share of system contributions	$ 104,056	$ 182,454
Total (prior to post-MD contributions)	$ 3,143,038	$ 7,087,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,944,420)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (736,646)
2nd Fiscal Year	(754,025)
3rd Fiscal Year	(1,007,693)
4th Fiscal Year	(1,624,097)
5th Fiscal Year	178,042
Thereafter	0
Total	$ (3,944,420)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00592119%
Employer's proportionate share at MD		0.00383792%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,292,207
Employer's proportionate share of system NPL/(A) at MD	**$**	**459,264**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	901,884
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	88,951
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	66,618
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(88,074)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	21,434
Employer's Total Pension Expense/(Income)	**$**	**(22)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 42,990	$ 0
Changes of assumptions	$ 114,968	$ 1,209
Net difference between projected and actual earnings on investments	$ 0	$ 339,990
Changes in proportionate share	$ 25,269	$ 312,199
Differences between employer contributions and employer's proportionate share of system contributions	$ 70,596	$ 6,962
Total (prior to post-MD contributions)	$ 253,823	$ 660,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (406,537)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (83,703)
2nd Fiscal Year	(76,112)
3rd Fiscal Year	(100,292)
4th Fiscal Year	(135,647)
5th Fiscal Year	(10,783)
Thereafter	0
Total	$ (406,537)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00207743%
Employer's proportionate share at MD		0.00219536%
Employer's proportionate share of system NPL/(A) at prior MD	$	453,367
Employer's proportionate share of system NPL/(A) at MD	**$**	**262,707**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	515,894
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	50,882
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	38,106
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	36,853
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,848)
Employer's Total Pension Expense/(Income)	**$**	**61,111**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,591	$ 0
Changes of assumptions	$ 65,764	$ 691
Net difference between projected and actual earnings on investments	$ 0	$ 194,480
Changes in proportionate share	$ 99,856	$ 7,260
Differences between employer contributions and employer's proportionate share of system contributions	$ 440	$ 46,830
Total (prior to post-MD contributions)	$ 190,651	$ 249,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (58,610)

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	$ 4,910
2nd Fiscal Year	6,763
3rd Fiscal Year	(26,959)
4th Fiscal Year	(49,088)
5th Fiscal Year	5,763
Thereafter	0
Total	$ (58,610)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00219481%
Employer's proportionate share at MD		0.00386970%
Employer's proportionate share of system NPL/(A) at prior MD	$	478,983
Employer's proportionate share of system NPL/(A) at MD	**$**	**463,067**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	909,353
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	89,688
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	67,169
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	40,401
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,453
Employer's Total Pension Expense/(Income)	**$**	**113,023**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 43,346	$ 0
Changes of assumptions	$ 115,920	$ 1,219
Net difference between projected and actual earnings on investments	$ 0	$ 342,805
Changes in proportionate share	$ 236,762	$ 37,343
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,024	$ 4,457
Total (prior to post-MD contributions)	$ 412,052	$ 385,824
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 26,228

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 15,890
2nd Fiscal Year	12,728
3rd Fiscal Year	(1,921)
4th Fiscal Year	(31,990)
5th Fiscal Year	31,522
Thereafter	0
Total	$ 26,228

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00124906%
Employer's proportionate share at MD		0.00097453%
Employer's proportionate share of system NPL/(A) at prior MD	$	272,588
Employer's proportionate share of system NPL/(A) at MD	**$**	**116,617**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	229,008
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	22,587
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,916
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,896
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,340)
Employer's Total Pension Expense/(Income)	**$**	**31,472**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,916	$ 0
Changes of assumptions	$ 29,193	$ 307
Net difference between projected and actual earnings on investments	$ 0	$ 86,331
Changes in proportionate share	$ 69,557	$ 51,582
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,067	$ 10,559
Total (prior to post-MD contributions)	$ 110,733	$ 148,779
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (38,046)

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	$ 6,977
2nd Fiscal Year	6,024
3rd Fiscal Year	(19,350)
4th Fiscal Year	(30,797)
5th Fiscal Year	(899)
Thereafter	0
Total	$ (38,046)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01465164%
Employer's proportionate share at MD		0.00757249%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,197,492
Employer's proportionate share of system NPL/(A) at MD	**$**	**906,160**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,779,482
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	175,507
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	131,441
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(303,780)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	300,231
Employer's Total Pension Expense/(Income)	**$**	**127,892**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 84,823	$ 0
Changes of assumptions	$ 226,839	$ 2,385
Net difference between projected and actual earnings on investments	$ 0	$ 670,824
Changes in proportionate share	$ 172,107	$ 1,720,458
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,046,307	$ 32,231
Total (prior to post-MD contributions)	$ 1,530,076	$ 2,425,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (895,822)

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	$ (128,134)
2nd Fiscal Year	(151,998)
3rd Fiscal Year	(217,557)
4th Fiscal Year	(339,778)
5th Fiscal Year	(58,353)
Thereafter	0
Total	$ (895,822)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00352602%
Employer's proportionate share at MD		0.00343603%
Employer's proportionate share of system NPL/(A) at prior MD	$	769,499
Employer's proportionate share of system NPL/(A) at MD	**$**	**411,172**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	807,443
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	79,637
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	59,642
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,687
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,603
Employer's Total Pension Expense/(Income)	**$**	**94,932**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 38,488	$ 0
Changes of assumptions	$ 102,929	$ 1,082
Net difference between projected and actual earnings on investments	$ 0	$ 304,387
Changes in proportionate share	$ 121,996	$ 31,333
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,832	$ 5,913
Total (prior to post-MD contributions)	$ 286,245	$ 342,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (56,470)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,195
2nd Fiscal Year	12,486
3rd Fiscal Year	(16,782)
4th Fiscal Year	(68,680)
5th Fiscal Year	8,311
Thereafter	0
Total	$ (56,470)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04496798%
Employer's proportionate share at MD		0.04411682%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,813,560
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,279,230**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,367,146
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,022,492
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	765,768
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	72,741
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	58,641
Employer's Total Pension Expense/(Income)	**$**	**897,150**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 494,170	$ 0
Changes of assumptions	$ 1,321,550	$ 13,894
Net difference between projected and actual earnings on investments	$ 0	$ 3,908,173
Changes in proportionate share	$ 513,034	$ 184,297
Differences between employer contributions and employer's proportionate share of system contributions	$ 149,451	$ 86,791
Total (prior to post-MD contributions)	$ 2,478,205	$ 4,193,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,714,950)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (200,513)
2nd Fiscal Year	(228,047)
3rd Fiscal Year	(470,609)
4th Fiscal Year	(931,436)
5th Fiscal Year	115,656
Thereafter	0
Total	$ (1,714,950)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00083404%
Employer's proportionate share at MD		0.00094110%
Employer's proportionate share of system NPL/(A) at prior MD	$	182,016
Employer's proportionate share of system NPL/(A) at MD	**$**	**112,617**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	221,152
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	21,812
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,335
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,903)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,176
Employer's Total Pension Expense/(Income)	**$**	**15,608**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,542	$ 0
Changes of assumptions	$ 28,191	$ 296
Net difference between projected and actual earnings on investments	$ 0	$ 83,369
Changes in proportionate share	$ 21,162	$ 26,238
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,066	$ 2,876
Total (prior to post-MD contributions)	$ 61,961	$ 112,779
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (50,818)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,345)
2nd Fiscal Year	(10,770)
3rd Fiscal Year	(16,100)
4th Fiscal Year	(19,381)
5th Fiscal Year	3,777
Thereafter	0
Total	$ (50,818)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00005173%
Employer's proportionate share at MD		0.00001636%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,289
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,958**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,844
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	379
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	284
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,815)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,474)
Employer's Total Pension Expense/(Income)	**$**	**(8,005)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	183	$	0
Changes of assumptions	$	490	$	5
Net difference between projected and actual earnings on investments	$	0	$	1,449
Changes in proportionate share	$	1,716	$	14,639
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,554
Total (prior to post-MD contributions)	$	2,389	$	18,647
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(16,258)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(5,142)
2nd Fiscal Year		(4,107)
3rd Fiscal Year		(4,180)
4th Fiscal Year		(2,396)
5th Fiscal Year		(432)
Thereafter		0
Total	$	(16,258)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00112867%
Employer's proportionate share at MD		0.00143681%
Employer's proportionate share of system NPL/(A) at prior MD	$	246,315
Employer's proportionate share of system NPL/(A) at MD	**$**	**171,936**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	337,640
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	33,301
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,940
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,196
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,463)
Employer's Total Pension Expense/(Income)	**$**	**25,673**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,094	$ 0
Changes of assumptions	$ 43,041	$ 452
Net difference between projected and actual earnings on investments	$ 0	$ 127,283
Changes in proportionate share	$ 95,469	$ 34,138
Differences between employer contributions and employer's proportionate share of system contributions	$ 11	$ 28,392
Total (prior to post-MD contributions)	$ 154,615	$ 190,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (35,650)

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	$ (7,611)
2nd Fiscal Year	(9,459)
3rd Fiscal Year	(3,496)
4th Fiscal Year	(21,340)
5th Fiscal Year	6,256
Thereafter	0
Total	$ (35,650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00802264%
Employer's proportionate share at MD		0.00819431%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,750,816
Employer's proportionate share of system NPL/(A) at MD	**$**	**980,570**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,925,606
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	189,919
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	142,235
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	14,065
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	39,585
Employer's Total Pension Expense/(Income)	**$**	**195,885**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 91,788	$ 0
Changes of assumptions	$ 245,466	$ 2,581
Net difference between projected and actual earnings on investments	$ 0	$ 725,909
Changes in proportionate share	$ 132,194	$ 20,406
Differences between employer contributions and employer's proportionate share of system contributions	$ 151,613	$ 4,190
Total (prior to post-MD contributions)	$ 621,061	$ 753,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (132,025)

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	$ (5,245)
2nd Fiscal Year	(2,532)
3rd Fiscal Year	(33,553)
4th Fiscal Year	(128,082)
5th Fiscal Year	37,388
Thereafter	0
Total	$ (132,025)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2712: Jefferson County EMS

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00678498%
Employer's proportionate share at MD		0.00695520%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,480,716
Employer's proportionate share of system NPL/(A) at MD	**$**	**832,293**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,634,424
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	161,200
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	120,726
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	55,259
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,591)
Employer's Total Pension Expense/(Income)	**$**	**173,394**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 77,908	$ 0
Changes of assumptions	$ 208,348	$ 2,190
Net difference between projected and actual earnings on investments	$ 0	$ 616,140
Changes in proportionate share	$ 115,293	$ 11,232
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,425	$ 27,790
Total (prior to post-MD contributions)	$ 403,974	$ 657,352
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (253,378)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,351)
2nd Fiscal Year	(46,446)
3rd Fiscal Year	(72,383)
4th Fiscal Year	(140,168)
5th Fiscal Year	20,971
Thereafter	0
Total	$ (253,378)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00801426%
Employer's proportionate share at MD		0.00814638%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,748,987
Employer's proportionate share of system NPL/(A) at MD	**$**	**974,835**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,914,343
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	188,808
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	141,403
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,487
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(28,012)
Employer's Total Pension Expense/(Income)	**$**	**117,878**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 91,251	$ 0
Changes of assumptions	$ 244,031	$ 2,566
Net difference between projected and actual earnings on investments	$ 0	$ 721,663
Changes in proportionate share	$ 27,677	$ 41,496
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 71,866
Total (prior to post-MD contributions)	$ 362,959	$ 837,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (474,632)

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	$ (99,438)
2nd Fiscal Year	(104,633)
3rd Fiscal Year	(116,678)
4th Fiscal Year	(176,442)
5th Fiscal Year	22,559
Thereafter	0
Total	$ (474,632)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00100349%
Employer's proportionate share at MD		0.00113522%
Employer's proportionate share of system NPL/(A) at prior MD	$	218,996
Employer's proportionate share of system NPL/(A) at MD	**$**	**135,846**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	266,769
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	26,311
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,705
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,252
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,925
Employer's Total Pension Expense/(Income)	**$**	**26,882**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,716	$ 0
Changes of assumptions	$ 34,006	$ 358
Net difference between projected and actual earnings on investments	$ 0	$ 100,566
Changes in proportionate share	$ 26,994	$ 5,535
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,335	$ 0
Total (prior to post-MD contributions)	$ 82,051	$ 106,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,408)

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	$ (1,038)
2nd Fiscal Year	(3,060)
3rd Fiscal Year	(6,669)
4th Fiscal Year	(18,615)
5th Fiscal Year	4,975
Thereafter	0
Total	$ (24,408)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07236817%
Employer's proportionate share at MD		0.06795876%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,793,224
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,132,271**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	15,969,836
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,575,075
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,179,610
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(239,822)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(80,845)
Employer's Total Pension Expense/(Income)	**$**	**858,943**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 761,234	$ 0
Changes of assumptions	$ 2,035,752	$ 21,402
Net difference between projected and actual earnings on investments	$ 0	$ 6,020,257
Changes in proportionate share	$ 387,123	$ 1,249,447
Differences between employer contributions and employer's proportionate share of system contributions	$ 76,111	$ 264,642
Total (prior to post-MD contributions)	$ 3,260,220	$ 7,555,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,295,528)

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	$ (840,356)
2nd Fiscal Year	(803,062)
3rd Fiscal Year	(1,147,079)
4th Fiscal Year	(1,638,682)
5th Fiscal Year	133,650
Thereafter	0
Total	$ (4,295,528)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00214582%
Employer's proportionate share at MD		0.00219968%
Employer's proportionate share of system NPL/(A) at prior MD	$	468,292
Employer's proportionate share of system NPL/(A) at MD	**$**	**263,224**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	516,909
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	50,982
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	38,181
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,974)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,736)
Employer's Total Pension Expense/(Income)	**$**	**31,471**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,640	$ 0
Changes of assumptions	$ 65,893	$ 693
Net difference between projected and actual earnings on investments	$ 0	$ 194,863
Changes in proportionate share	$ 32,527	$ 11,929
Differences between employer contributions and employer's proportionate share of system contributions	$ 333	$ 13,155
Total (prior to post-MD contributions)	$ 123,393	$ 220,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (97,247)

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	$ (10,090)
2nd Fiscal Year	(16,852)
3rd Fiscal Year	(29,628)
4th Fiscal Year	(47,059)
5th Fiscal Year	6,383
Thereafter	0
Total	$ (97,247)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00206279%
Employer's proportionate share at MD		0.00253400%
Employer's proportionate share of system NPL/(A) at prior MD	$	450,172
Employer's proportionate share of system NPL/(A) at MD	**$**	**303,231**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	595,472
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	58,730

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	43,984
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,843
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,461
Employer's Total Pension Expense/(Income)	**$**	**77,288**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,384	$ 0
Changes of assumptions	$ 75,908	$ 798
Net difference between projected and actual earnings on investments	$ 0	$ 224,479
Changes in proportionate share	$ 74,250	$ 6,288
Differences between employer contributions and employer's proportionate share of system contributions	$ 36,082	$ 0
Total (prior to post-MD contributions)	$ 214,624	$ 231,565
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,941)

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	$ 10,404
2nd Fiscal Year	3,635
3rd Fiscal Year	(10,340)
4th Fiscal Year	(34,967)
5th Fiscal Year	14,327
Thereafter	0
Total	$ (16,941)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00062944%
Employer's proportionate share at MD		0.00151756%
Employer's proportionate share of system NPL/(A) at prior MD	$	137,365
Employer's proportionate share of system NPL/(A) at MD	**$**	**181,599**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	356,616
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	35,172
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	26,341
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,747
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,254)
Employer's Total Pension Expense/(Income)	**$**	**55,834**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,999	$ 0
Changes of assumptions	$ 45,460	$ 478
Net difference between projected and actual earnings on investments	$ 0	$ 134,436
Changes in proportionate share	$ 134,374	$ 26,960
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,894	$ 31,946
Total (prior to post-MD contributions)	$ 200,727	$ 193,820
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,907

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	$ 10,100
2nd Fiscal Year	388
3rd Fiscal Year	(5,360)
4th Fiscal Year	(11,761)
5th Fiscal Year	13,540
Thereafter	0
Total	$ 6,907

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00607025%
Employer's proportionate share at MD		0.00653458%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,324,737
Employer's proportionate share of system NPL/(A) at MD	**$**	**781,959**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,535,581
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	151,451
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	113,425
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	48,546
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,753)
Employer's Total Pension Expense/(Income)	**$**	**152,218**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 73,196	$ 0
Changes of assumptions	$ 195,748	$ 2,058
Net difference between projected and actual earnings on investments	$ 0	$ 578,878
Changes in proportionate share	$ 197,812	$ 2,040
Differences between employer contributions and employer's proportionate share of system contributions	$ 768	$ 38,436
Total (prior to post-MD contributions)	$ 467,524	$ 621,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (153,888)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,332)
2nd Fiscal Year	(12,315)
3rd Fiscal Year	(43,063)
4th Fiscal Year	(119,806)
5th Fiscal Year	22,627
Thereafter	0
Total	$ (153,888)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00367735%
Employer's proportionate share at MD		0.00381983%
Employer's proportionate share of system NPL/(A) at prior MD	$	802,524
Employer's proportionate share of system NPL/(A) at MD	**$**	**457,099**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	897,633
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	88,532
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	66,304
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	54,804
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,951)
Employer's Total Pension Expense/(Income)	**$**	**106,157**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 42,787	$ 0
Changes of assumptions	$ 114,426	$ 1,203
Net difference between projected and actual earnings on investments	$ 0	$ 338,387
Changes in proportionate share	$ 105,610	$ 4,638
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 50,489
Total (prior to post-MD contributions)	$ 262,823	$ 394,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (131,894)

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	$ 5,345
2nd Fiscal Year	(24,362)
3rd Fiscal Year	(42,318)
4th Fiscal Year	(80,501)
5th Fiscal Year	9,942
Thereafter	0
Total	$ (131,894)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00007829%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	17,086
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,856)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,969)
Employer's Total Pension Expense/(Income)	**$**	**(4,825)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	8,898	$	28,760
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,400
Total (prior to post-MD contributions)	$	8,898	$	31,160
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(22,262)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(8,577)
2nd Fiscal Year		(8,561)
3rd Fiscal Year		(2,182)
4th Fiscal Year		(1,947)
5th Fiscal Year		(995)
Thereafter		0
Total	$	(22,262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00252603%
Employer's proportionate share at MD		0.00219313%
Employer's proportionate share of system NPL/(A) at prior MD	$	551,267
Employer's proportionate share of system NPL/(A) at MD	**$**	**262,440**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	515,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	50,830
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	38,068
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,106)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,183)
Employer's Total Pension Expense/(Income)	**$**	**21,779**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,566	$ 0
Changes of assumptions	$ 65,697	$ 691
Net difference between projected and actual earnings on investments	$ 0	$ 194,283
Changes in proportionate share	$ 9,860	$ 59,473
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 25,574
Total (prior to post-MD contributions)	$ 100,123	$ 280,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (179,898)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,687)
2nd Fiscal Year	(38,786)
3rd Fiscal Year	(47,345)
4th Fiscal Year	(61,846)
5th Fiscal Year	767
Thereafter	0
Total	$ (179,898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00458127%
Employer's proportionate share at MD		0.00412263%
Employer's proportionate share of system NPL/(A) at prior MD	$	999,791
Employer's proportionate share of system NPL/(A) at MD	**$**	**493,334**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	968,789
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	95,550

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	71,559
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(50,106)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,914)
Employer's Total Pension Expense/(Income)	**$**	**8,539**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 46,179	$ 0
Changes of assumptions	$ 123,496	$ 1,298
Net difference between projected and actual earnings on investments	$ 0	$ 365,211
Changes in proportionate share	$ 803	$ 144,280
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,090	$ 39,788
Total (prior to post-MD contributions)	$ 175,568	$ 550,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (375,009)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (96,501)
2nd Fiscal Year	(84,654)
3rd Fiscal Year	(90,605)
4th Fiscal Year	(108,952)
5th Fiscal Year	5,703
Thereafter	0
Total	$ (375,009)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00883248%
Employer's proportionate share at MD		0.00979658%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,927,551
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,172,306**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,302,128
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	227,055
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	170,046
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(34,281)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,218)
Employer's Total Pension Expense/(Income)	**$**	**129,547**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 109,735	$ 0
Changes of assumptions	$ 293,463	$ 3,085
Net difference between projected and actual earnings on investments	$ 0	$ 867,849
Changes in proportionate share	$ 163,537	$ 154,937
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,223	$ 43,011
Total (prior to post-MD contributions)	$ 570,958	$ 1,068,882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (497,924)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (85,999)
2nd Fiscal Year	(107,968)
3rd Fiscal Year	(145,312)
4th Fiscal Year	(196,348)
5th Fiscal Year	37,704
Thereafter	0
Total	$ (497,924)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00576989%
Employer's proportionate share at MD		0.00511175%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,259,188
Employer's proportionate share of system NPL/(A) at MD	**$**	**611,697**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,201,226
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	118,475
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	88,728
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(16,071)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,469)
Employer's Total Pension Expense/(Income)	**$**	**66,188**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 57,259	$ 0
Changes of assumptions	$ 153,126	$ 1,610
Net difference between projected and actual earnings on investments	$ 0	$ 452,834
Changes in proportionate share	$ 39,220	$ 137,930
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,433	$ 30,054
Total (prior to post-MD contributions)	$ 252,038	$ 622,428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (370,390)

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	$ (74,577)
2nd Fiscal Year	(70,157)
3rd Fiscal Year	(95,696)
4th Fiscal Year	(134,988)
5th Fiscal Year	5,028
Thereafter	0
Total	$ (370,390)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10523447%
Employer's proportionate share at MD		0.11585806%
Employer's proportionate share of system NPL/(A) at prior MD	$	22,965,781
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,864,131**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	27,225,838
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,685,233
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,011,032
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(54,557)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(474,309)
Employer's Total Pension Expense/(Income)	**$**	**1,482,166**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,297,773	$ 0
Changes of assumptions	$ 3,470,610	$ 36,487
Net difference between projected and actual earnings on investments	$ 0	$ 10,263,509
Changes in proportionate share	$ 2,350,068	$ 1,434,357
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,377,141
Total (prior to post-MD contributions)	$ 7,118,451	$ 13,111,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,993,043)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,228,895)
2nd Fiscal Year	(1,079,888)
3rd Fiscal Year	(1,673,775)
4th Fiscal Year	(2,409,827)
5th Fiscal Year	399,343
Thereafter	0
Total	$ (5,993,043)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01920219%
Employer's proportionate share at MD		0.02422589%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,190,578
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,898,986**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,692,916
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	561,482
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	420,506
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	105,834
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,159)
Employer's Total Pension Expense/(Income)	**$**	**520,181**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 271,364	$ 0
Changes of assumptions	$ 725,704	$ 7,629
Net difference between projected and actual earnings on investments	$ 0	$ 2,146,097
Changes in proportionate share	$ 747,540	$ 51,060
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,137	$ 69,324
Total (prior to post-MD contributions)	$ 1,756,745	$ 2,274,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (517,365)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (56,007)
2nd Fiscal Year	(55,964)
3rd Fiscal Year	(157,035)
4th Fiscal Year	(372,561)
5th Fiscal Year	124,201
Thereafter	0
Total	$ (517,365)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00123701%
Employer's proportionate share at MD		0.00125329%
Employer's proportionate share of system NPL/(A) at prior MD	$	269,958
Employer's proportionate share of system NPL/(A) at MD	**$**	**149,975**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	294,514
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	29,047
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	21,754
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,859
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,636)
Employer's Total Pension Expense/(Income)	**$**	**17,977**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,039	$ 0
Changes of assumptions	$ 37,543	$ 395
Net difference between projected and actual earnings on investments	$ 0	$ 111,025
Changes in proportionate share	$ 78,634	$ 57,437
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,154	$ 34,538
Total (prior to post-MD contributions)	$ 133,370	$ 203,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (70,025)

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	$ (19,776)
2nd Fiscal Year	(21,077)
3rd Fiscal Year	(6,140)
4th Fiscal Year	(24,998)
5th Fiscal Year	1,966
Thereafter	0
Total	$ (70,025)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00151302%
Employer's proportionate share at MD		0.00177011%
Employer's proportionate share of system NPL/(A) at prior MD	$	330,193
Employer's proportionate share of system NPL/(A) at MD	**$**	**211,820**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	415,964
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	41,026

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	30,725
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	880
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(26,245)
Employer's Total Pension Expense/(Income)	**$**	**5,360**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,828	$ 0
Changes of assumptions	$ 53,025	$ 557
Net difference between projected and actual earnings on investments	$ 0	$ 156,809
Changes in proportionate share	$ 73,228	$ 39,276
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 70,140
Total (prior to post-MD contributions)	$ 146,081	$ 266,782
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (120,701)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (31,331)
2nd Fiscal Year	(20,245)
3rd Fiscal Year	(33,228)
4th Fiscal Year	(41,108)
5th Fiscal Year	5,210
Thereafter	0
Total	$ (120,701)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00504050%
Employer's proportionate share at MD		0.00501718%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,100,010
Employer's proportionate share of system NPL/(A) at MD	**$**	**600,380**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,179,002
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	116,283

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	87,087
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,609
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,105)
Employer's Total Pension Expense/(Income)	**$**	**80,591**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 56,199	$ 0
Changes of assumptions	$ 150,293	$ 1,580
Net difference between projected and actual earnings on investments	$ 0	$ 444,457
Changes in proportionate share	$ 13,606	$ 18,417
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 30,359
Total (prior to post-MD contributions)	$ 220,098	$ 494,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (274,715)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (47,478)
2nd Fiscal Year	(53,691)
3rd Fiscal Year	(73,797)
4th Fiscal Year	(112,356)
5th Fiscal Year	12,608
Thereafter	0
Total	$ (274,715)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00057942%
Employer's proportionate share at MD		0.00061321%
Employer's proportionate share of system NPL/(A) at prior MD	$	126,449
Employer's proportionate share of system NPL/(A) at MD	**$**	**73,380**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	144,100
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	14,212
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	10,644
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,383)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,381)
Employer's Total Pension Expense/(Income)	**$**	**(1,120)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,869	$ 0
Changes of assumptions	$ 18,369	$ 193
Net difference between projected and actual earnings on investments	$ 0	$ 54,322
Changes in proportionate share	$ 6,631	$ 7,336
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 26,105
Total (prior to post-MD contributions)	$ 31,869	$ 87,956
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (56,087)

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	$ (14,978)
2nd Fiscal Year	(12,785)
3rd Fiscal Year	(13,625)
4th Fiscal Year	(15,801)
5th Fiscal Year	1,102
Thereafter	0
Total	$ (56,087)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02453204%
Employer's proportionate share at MD		0.02474589%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,353,735
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,961,212**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,815,112
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	573,534
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	429,532
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	68,950
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	38,365
Employer's Total Pension Expense/(Income)	**$**	**536,847**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 277,189	$ 0
Changes of assumptions	$ 741,281	$ 7,793
Net difference between projected and actual earnings on investments	$ 0	$ 2,192,162
Changes in proportionate share	$ 322,783	$ 144,355
Differences between employer contributions and employer's proportionate share of system contributions	$ 78,720	$ 40,235
Total (prior to post-MD contributions)	$ 1,419,973	$ 2,384,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (964,572)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (53,318)
2nd Fiscal Year	(136,229)
3rd Fiscal Year	(323,080)
4th Fiscal Year	(526,173)
5th Fiscal Year	74,227
Thereafter	0
Total	$ (964,572)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00045929%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	100,233
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(15,734)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,842
Employer's Total Pension Expense/(Income)	**$**	**(7,892)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	11,356	$	68,630
Differences between employer contributions and employer's proportionate share of system contributions	$	16,354	$	0
Total (prior to post-MD contributions)	$	27,710	$	68,630
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(40,920)

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	$	(7,798)
2nd Fiscal Year		(6,913)
3rd Fiscal Year		(9,165)
4th Fiscal Year		(11,914)
5th Fiscal Year		(5,130)
Thereafter		0
Total	$	(40,920)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00289806%
Employer's proportionate share at MD		0.00139656%
Employer's proportionate share of system NPL/(A) at prior MD	$	632,456
Employer's proportionate share of system NPL/(A) at MD	**$**	**167,119**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	328,182
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	32,368
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,241
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(53,294)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,957
Employer's Total Pension Expense/(Income)	**$**	**(21,096)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,643	$ 0
Changes of assumptions	$ 41,835	$ 440
Net difference between projected and actual earnings on investments	$ 0	$ 123,717
Changes in proportionate share	$ 56,490	$ 380,626
Differences between employer contributions and employer's proportionate share of system contributions	$ 110,840	$ 46,537
Total (prior to post-MD contributions)	$ 224,808	$ 551,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (326,512)

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	$ (67,019)
2nd Fiscal Year	(86,677)
3rd Fiscal Year	(97,586)
4th Fiscal Year	(69,950)
5th Fiscal Year	(5,280)
Thereafter	0
Total	$ (326,512)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00104644%
Employer's proportionate share at MD		0.00000600%
Employer's proportionate share of system NPL/(A) at prior MD	$	228,369
Employer's proportionate share of system NPL/(A) at MD	**$**	**718**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,410
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	139
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	104
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(36,044)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(741)
Employer's Total Pension Expense/(Income)	**$**	**(36,681)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 67	$ 0
Changes of assumptions	$ 180	$ 2
Net difference between projected and actual earnings on investments	$ 0	$ 532
Changes in proportionate share	$ 6,209	$ 152,374
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,005	$ 10,342
Total (prior to post-MD contributions)	$ 9,461	$ 163,250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (153,789)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,958)
2nd Fiscal Year	(35,953)
3rd Fiscal Year	(37,414)
4th Fiscal Year	(34,343)
5th Fiscal Year	(13,120)
Thereafter	0
Total	$ (153,789)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	1,660
Employer's Total Pension Expense/(Income)	**$**	**1,660**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,565	$ 0
Total (prior to post-MD contributions)	$ 2,565	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,565

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,216
2nd Fiscal Year	656
3rd Fiscal Year	533
4th Fiscal Year	160
5th Fiscal Year	0
Thereafter	0
Total	$ 2,565

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.36434529%
Employer's proportionate share at MD		0.35741761%
Employer's proportionate share of system NPL/(A) at prior MD	$	79,512,674
Employer's proportionate share of system NPL/(A) at MD	**$**	**42,770,306**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	83,990,650
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,283,839
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,203,957
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	136,295
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	260,757
Employer's Total Pension Expense/(Income)	**$**	**6,601,009**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,003,580	$ 0
Changes of assumptions	$ 10,706,695	$ 112,561
Net difference between projected and actual earnings on investments	$ 0	$ 31,662,526
Changes in proportionate share	$ 2,098,223	$ 2,534,852
Differences between employer contributions and employer's proportionate share of system contributions	$ 986,414	$ 754,108
Total (prior to post-MD contributions)	$ 17,794,912	$ 35,064,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,269,135)

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	$ (2,414,341)
2nd Fiscal Year	(2,886,262)
3rd Fiscal Year	(5,005,160)
4th Fiscal Year	(7,904,150)
5th Fiscal Year	940,777
Thereafter	0
Total	$ (17,269,135)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02673163%
Employer's proportionate share at MD		0.02707350%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,833,761
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,239,745**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,362,084
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	627,480
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	469,934
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	15,585
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(44,129)
Employer's Total Pension Expense/(Income)	**$**	**441,390**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 303,261	$ 0
Changes of assumptions	$ 811,006	$ 8,526
Net difference between projected and actual earnings on investments	$ 0	$ 2,398,358
Changes in proportionate share	$ 286,085	$ 265,038
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,533	$ 172,299
Total (prior to post-MD contributions)	$ 1,405,885	$ 2,844,221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,438,336)

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	$ (231,594)
2nd Fiscal Year	(251,455)
3rd Fiscal Year	(420,781)
4th Fiscal Year	(608,080)
5th Fiscal Year	73,573
Thereafter	0
Total	$ (1,438,336)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00392450%
Employer's proportionate share at MD		0.00404760%
Employer's proportionate share of system NPL/(A) at prior MD	$	856,461
Employer's proportionate share of system NPL/(A) at MD	**$**	**484,355**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	951,158
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	93,811
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	70,257
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(17,469)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,234)
Employer's Total Pension Expense/(Income)	**$**	**43,554**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 45,339	$ 0
Changes of assumptions	$ 121,249	$ 1,275
Net difference between projected and actual earnings on investments	$ 0	$ 358,564
Changes in proportionate share	$ 37,166	$ 52,154
Differences between employer contributions and employer's proportionate share of system contributions	$ 986	$ 34,300
Total (prior to post-MD contributions)	$ 204,740	$ 446,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (241,553)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (47,280)
2nd Fiscal Year	(46,924)
3rd Fiscal Year	(66,312)
4th Fiscal Year	(91,836)
5th Fiscal Year	10,799
Thereafter	0
Total	$ (241,553)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00283571%
Employer's proportionate share at MD		0.00261009%
Employer's proportionate share of system NPL/(A) at prior MD	$	618,849
Employer's proportionate share of system NPL/(A) at MD	**$**	**312,336**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	613,353
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	60,494
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	45,305
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	45,494
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(14,180)
Employer's Total Pension Expense/(Income)	**$**	**76,619**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,237	$ 0
Changes of assumptions	$ 78,187	$ 822
Net difference between projected and actual earnings on investments	$ 0	$ 231,220
Changes in proportionate share	$ 129,807	$ 31,559
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 39,244
Total (prior to post-MD contributions)	$ 237,231	$ 302,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (65,614)

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	$ 8,934
2nd Fiscal Year	(4,442)
3rd Fiscal Year	(16,359)
4th Fiscal Year	(57,198)
5th Fiscal Year	3,451
Thereafter	0
Total	$ (65,614)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01014306%
Employer's proportionate share at MD		0.00986211%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,213,565
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,180,147**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,317,527
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	228,573
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	171,184
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,817)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(31,767)
Employer's Total Pension Expense/(Income)	**$**	**137,600**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 110,470	$ 0
Changes of assumptions	$ 295,426	$ 3,106
Net difference between projected and actual earnings on investments	$ 0	$ 873,654
Changes in proportionate share	$ 137,297	$ 98,279
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 73,235
Total (prior to post-MD contributions)	$ 543,193	$ 1,048,274
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (505,081)

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	$ (108,016)
2nd Fiscal Year	(93,246)
3rd Fiscal Year	(111,532)
4th Fiscal Year	(214,374)
5th Fiscal Year	22,087
Thereafter	0
Total	$ (505,081)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2754: Western Lane Ambulance District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01655003%
Employer's proportionate share at MD		0.01705905%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,611,786
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,041,368**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,008,758
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	395,376
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	296,106
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	74,371
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,624)
Employer's Total Pension Expense/(Income)	**$**	**364,853**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 191,085	$ 0
Changes of assumptions	$ 511,016	$ 5,372
Net difference between projected and actual earnings on investments	$ 0	$ 1,511,209
Changes in proportionate share	$ 191,115	$ 31,449
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,839	$ 79,560
Total (prior to post-MD contributions)	$ 906,055	$ 1,627,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (721,535)

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	$ (79,919)
2nd Fiscal Year	(111,056)
3rd Fiscal Year	(217,476)
4th Fiscal Year	(362,808)
5th Fiscal Year	49,724
Thereafter	0
Total	$ (721,535)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	39
Employer's Total Pension Expense/(Income)	**$**	**39**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00901118%
Employer's proportionate share at MD		0.00676410%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,966,549
Employer's proportionate share of system NPL/(A) at MD	**$**	**809,425**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,589,516
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	156,771
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	117,409
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(187,342)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	58,973
Employer's Total Pension Expense/(Income)	**$**	**(10,960)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 75,767	$ 0
Changes of assumptions	$ 202,623	$ 2,130
Net difference between projected and actual earnings on investments	$ 0	$ 599,211
Changes in proportionate share	$ 53,570	$ 731,424
Differences between employer contributions and employer's proportionate share of system contributions	$ 216,884	$ 17,065
Total (prior to post-MD contributions)	$ 548,844	$ 1,349,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (800,986)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (177,405)
2nd Fiscal Year	(179,123)
3rd Fiscal Year	(217,651)
4th Fiscal Year	(223,464)
5th Fiscal Year	(3,343)
Thereafter	0
Total	$ (800,986)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00286309%
Employer's proportionate share at MD		0.00243120%
Employer's proportionate share of system NPL/(A) at prior MD	$	624,825
Employer's proportionate share of system NPL/(A) at MD	**$**	**290,929**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	571,315
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	56,348
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	42,200
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,599
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,374)
Employer's Total Pension Expense/(Income)	**$**	**66,425**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 27,233	$ 0
Changes of assumptions	$ 72,828	$ 766
Net difference between projected and actual earnings on investments	$ 0	$ 215,373
Changes in proportionate share	$ 156,198	$ 60,876
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 34,142
Total (prior to post-MD contributions)	$ 256,259	$ 311,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (54,898)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 6,709
2nd Fiscal Year	4,288
3rd Fiscal Year	(9,082)
4th Fiscal Year	(57,028)
5th Fiscal Year	215
Thereafter	0
Total	$ (54,898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00034107%
Employer's proportionate share at MD		0.00270991%
Employer's proportionate share of system NPL/(A) at prior MD	$	74,433
Employer's proportionate share of system NPL/(A) at MD	**$**	**324,281**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	636,810
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	62,807
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	47,038
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	49,187
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,728)
Employer's Total Pension Expense/(Income)	**$**	**87,497**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,355	$ 0
Changes of assumptions	$ 81,177	$ 853
Net difference between projected and actual earnings on investments	$ 0	$ 240,063
Changes in proportionate share	$ 359,975	$ 143,510
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,601	$ 41,031
Total (prior to post-MD contributions)	$ 476,108	$ 425,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 50,651

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	$ 13,746
2nd Fiscal Year	11,470
3rd Fiscal Year	(5,833)
4th Fiscal Year	(2,987)
5th Fiscal Year	34,254
Thereafter	0
Total	$ 50,651

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03168897%
Employer's proportionate share at MD		0.03208892%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,915,623
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,839,914**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,540,673
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	743,722

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	556,991
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(70,991)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	45,904
Employer's Total Pension Expense/(Income)	**$**	**531,904**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 359,441	$ 0
Changes of assumptions	$ 961,246	$ 10,106
Net difference between projected and actual earnings on investments	$ 0	$ 2,842,659
Changes in proportionate share	$ 150,379	$ 186,298
Differences between employer contributions and employer's proportionate share of system contributions	$ 29,913	$ 21,301
Total (prior to post-MD contributions)	$ 1,500,979	$ 3,060,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,559,385)

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	$ (223,805)
2nd Fiscal Year	(294,145)
3rd Fiscal Year	(442,295)
4th Fiscal Year	(690,833)
5th Fiscal Year	91,694
Thereafter	0
Total	$ (1,559,385)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00249386%
Employer's proportionate share at MD		0.00337580%
Employer's proportionate share of system NPL/(A) at prior MD	$	544,246
Employer's proportionate share of system NPL/(A) at MD	**$**	**403,964**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	793,290
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	78,241
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	58,596
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,032
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,880
Employer's Total Pension Expense/(Income)	**$**	**76,508**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 37,814	$ 0
Changes of assumptions	$ 101,124	$ 1,063
Net difference between projected and actual earnings on investments	$ 0	$ 299,052
Changes in proportionate share	$ 211,242	$ 204,368
Differences between employer contributions and employer's proportionate share of system contributions	$ 56,755	$ 11,215
Total (prior to post-MD contributions)	$ 406,935	$ 515,698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (108,763)

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	$ (4,533)
2nd Fiscal Year	(19,233)
3rd Fiscal Year	(57,854)
4th Fiscal Year	(51,666)
5th Fiscal Year	24,523
Thereafter	0
Total	$ (108,763)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00304795%
Employer's proportionate share at MD		0.00303080%
Employer's proportionate share of system NPL/(A) at prior MD	$	665,168
Employer's proportionate share of system NPL/(A) at MD	**$**	**362,680**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	712,217
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	70,245
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	52,608
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,408)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,078
Employer's Total Pension Expense/(Income)	**$**	**49,278**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,949	$ 0
Changes of assumptions	$ 90,790	$ 954
Net difference between projected and actual earnings on investments	$ 0	$ 268,489
Changes in proportionate share	$ 647	$ 20,961
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,881	$ 0
Total (prior to post-MD contributions)	$ 136,267	$ 290,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (154,137)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,622)
2nd Fiscal Year	(29,985)
3rd Fiscal Year	(39,410)
4th Fiscal Year	(64,623)
5th Fiscal Year	8,501
Thereafter	0
Total	$ (154,137)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00281905%
Employer's proportionate share at MD		0.00299493%
Employer's proportionate share of system NPL/(A) at prior MD	$	615,214
Employer's proportionate share of system NPL/(A) at MD	**$**	**358,388**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	703,788
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	69,413
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	51,985
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(126)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,029)
Employer's Total Pension Expense/(Income)	**$**	**50,830**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,547	$ 0
Changes of assumptions	$ 89,715	$ 943
Net difference between projected and actual earnings on investments	$ 0	$ 265,312
Changes in proportionate share	$ 38,951	$ 31,868
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,667	$ 8,745
Total (prior to post-MD contributions)	$ 163,880	$ 306,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (142,988)

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	$ (31,381)
2nd Fiscal Year	(24,633)
3rd Fiscal Year	(36,032)
4th Fiscal Year	(60,789)
5th Fiscal Year	9,848
Thereafter	0
Total	$ (142,988)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(14,896)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,486)
Employer's Total Pension Expense/(Income)	**$**	**(17,382)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 247	$ 44,812
Differences between employer contributions and employer's proportionate share of system contributions	$ 22	$ 4,484
Total (prior to post-MD contributions)	$ 269	$ 49,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (49,027)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (18,477)
2nd Fiscal Year	(16,404)
3rd Fiscal Year	(11,151)
4th Fiscal Year	(2,995)
5th Fiscal Year	0
Thereafter	0
Total	$ (49,027)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00143340%
Employer's proportionate share at MD		0.00135433%
Employer's proportionate share of system NPL/(A) at prior MD	$	312,817
Employer's proportionate share of system NPL/(A) at MD	**$**	**162,066**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	318,258
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	31,389
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	23,508
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,363)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	712
Employer's Total Pension Expense/(Income)	**$**	**20,857**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,170	$ 0
Changes of assumptions	$ 40,570	$ 427
Net difference between projected and actual earnings on investments	$ 0	$ 119,976
Changes in proportionate share	$ 4,777	$ 15,261
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,026	$ 5,031
Total (prior to post-MD contributions)	$ 62,543	$ 140,695
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (78,152)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,724)
2nd Fiscal Year	(15,915)
3rd Fiscal Year	(19,802)
4th Fiscal Year	(31,413)
5th Fiscal Year	2,704
Thereafter	0
Total	$ (78,152)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00186858%
Employer's proportionate share at MD		0.00273029%
Employer's proportionate share of system NPL/(A) at prior MD	$	407,788
Employer's proportionate share of system NPL/(A) at MD	**$**	**326,720**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	641,599
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	63,280
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	47,392
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	45,274
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,435)
Employer's Total Pension Expense/(Income)	**$**	**91,231**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,583	$ 0
Changes of assumptions	$ 81,788	$ 860
Net difference between projected and actual earnings on investments	$ 0	$ 241,868
Changes in proportionate share	$ 199,098	$ 14,784
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,432	$ 39,563
Total (prior to post-MD contributions)	$ 321,901	$ 297,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 24,826

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	$ 19,131
2nd Fiscal Year	14,908
3rd Fiscal Year	6,316
4th Fiscal Year	(31,343)
5th Fiscal Year	15,814
Thereafter	0
Total	$ 24,826

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00194289%
Employer's proportionate share at MD		0.00119888%
Employer's proportionate share of system NPL/(A) at prior MD	$	424,005
Employer's proportionate share of system NPL/(A) at MD	**$**	**143,464**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	281,728
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	27,786
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	20,810
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,005
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,240)
Employer's Total Pension Expense/(Income)	**$**	**16,575**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,429	$ 0
Changes of assumptions	$ 35,913	$ 378
Net difference between projected and actual earnings on investments	$ 0	$ 106,205
Changes in proportionate share	$ 137,931	$ 113,112
Differences between employer contributions and employer's proportionate share of system contributions	$ 759	$ 34,625
Total (prior to post-MD contributions)	$ 188,032	$ 254,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (66,288)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,157)
2nd Fiscal Year	(1,179)
3rd Fiscal Year	(8,084)
4th Fiscal Year	(42,459)
5th Fiscal Year	(7,408)
Thereafter	0
Total	$ (66,288)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03179923%
Employer's proportionate share at MD		0.03256708%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,939,686
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,897,133**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,653,037
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	754,805
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	565,290
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	14,805
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	186,918
Employer's Total Pension Expense/(Income)	**$**	**767,013**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 364,797	$ 0
Changes of assumptions	$ 975,570	$ 10,256
Net difference between projected and actual earnings on investments	$ 0	$ 2,885,017
Changes in proportionate share	$ 196,533	$ 24,880
Differences between employer contributions and employer's proportionate share of system contributions	$ 669,183	$ 13,838
Total (prior to post-MD contributions)	$ 2,206,083	$ 2,933,991
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (727,908)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,027)
2nd Fiscal Year	(96,607)
3rd Fiscal Year	(225,670)
4th Fiscal Year	(523,996)
5th Fiscal Year	155,393
Thereafter	0
Total	$ (727,908)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00216991%
Employer's proportionate share at MD		0.00224722%
Employer's proportionate share of system NPL/(A) at prior MD	$	473,549
Employer's proportionate share of system NPL/(A) at MD	**$**	**268,913**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	528,081
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	52,084
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	39,007
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	20,941
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,285)
Employer's Total Pension Expense/(Income)	**$**	**54,663**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,172	$ 0
Changes of assumptions	$ 67,317	$ 708
Net difference between projected and actual earnings on investments	$ 0	$ 199,074
Changes in proportionate share	$ 60,036	$ 1,006
Differences between employer contributions and employer's proportionate share of system contributions	$ 575	$ 20,056
Total (prior to post-MD contributions)	$ 153,100	$ 220,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (67,744)

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	$ 969
2nd Fiscal Year	(6,841)
3rd Fiscal Year	(21,937)
4th Fiscal Year	(46,217)
5th Fiscal Year	6,282
Thereafter	0
Total	$ (67,744)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00026867%
Employer's proportionate share at MD		0.00026697%
Employer's proportionate share of system NPL/(A) at prior MD	$	58,633
Employer's proportionate share of system NPL/(A) at MD	**$**	**31,947**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	62,736
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,188
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,634
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,286
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,473)
Employer's Total Pension Expense/(Income)	**$**	**3,447**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,990	$ 0
Changes of assumptions	$ 7,997	$ 84
Net difference between projected and actual earnings on investments	$ 0	$ 23,650
Changes in proportionate share	$ 5,872	$ 238
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 10,097
Total (prior to post-MD contributions)	$ 16,859	$ 34,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,210)

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	$ (2,679)
2nd Fiscal Year	(3,500)
3rd Fiscal Year	(4,478)
4th Fiscal Year	(6,824)
5th Fiscal Year	272
Thereafter	0
Total	$ (17,210)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05893163%
Employer's proportionate share at MD		0.05809127%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,860,909
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,951,480**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,651,044
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,346,377
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,008,332
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(438,266)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(75,458)
Employer's Total Pension Expense/(Income)	**$**	**494,608**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 650,704	$ 0
Changes of assumptions	$ 1,740,165	$ 18,295
Net difference between projected and actual earnings on investments	$ 0	$ 5,146,127
Changes in proportionate share	$ 951,540	$ 911,473
Differences between employer contributions and employer's proportionate share of system contributions	$ 56,771	$ 310,853
Total (prior to post-MD contributions)	$ 3,399,180	$ 6,386,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,987,568)

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	$ (867,407)
2nd Fiscal Year	(404,658)
3rd Fiscal Year	(603,624)
4th Fiscal Year	(1,248,603)
5th Fiscal Year	136,724
Thereafter	0
Total	$ (2,987,568)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00066738%
Employer's proportionate share at MD		0.00066626%
Employer's proportionate share of system NPL/(A) at prior MD	$	145,645
Employer's proportionate share of system NPL/(A) at MD	**$**	**79,728**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	156,566
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	15,442
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	11,565
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,419)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	987
Employer's Total Pension Expense/(Income)	**$**	**10,133**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,463	$ 0
Changes of assumptions	$ 19,958	$ 210
Net difference between projected and actual earnings on investments	$ 0	$ 59,022
Changes in proportionate share	$ 2,388	$ 7,350
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,729	$ 1,225
Total (prior to post-MD contributions)	$ 33,538	$ 67,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,269)

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	$ (5,909)
2nd Fiscal Year	(6,354)
3rd Fiscal Year	(9,727)
4th Fiscal Year	(14,316)
5th Fiscal Year	2,038
Thereafter	0
Total	$ (34,269)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00105796%
Employer's proportionate share at MD		0.00133054%
Employer's proportionate share of system NPL/(A) at prior MD	$	230,883
Employer's proportionate share of system NPL/(A) at MD	**$**	**159,219**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	312,668
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	30,838
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	23,095
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,410
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,844)
Employer's Total Pension Expense/(Income)	**$**	**21,661**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,904	$ 0
Changes of assumptions	$ 39,857	$ 419
Net difference between projected and actual earnings on investments	$ 0	$ 117,868
Changes in proportionate share	$ 52,800	$ 37,977
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 19,060
Total (prior to post-MD contributions)	$ 107,561	$ 175,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (67,763)

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	$ (13,306)
2nd Fiscal Year	(12,828)
3rd Fiscal Year	(21,438)
4th Fiscal Year	(26,117)
5th Fiscal Year	5,925
Thereafter	0
Total	$ (67,763)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,596)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,893
Employer's Total Pension Expense/(Income)	**$**	**(7,703)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 309	$ 15,216
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,290	$ 385
Total (prior to post-MD contributions)	$ 8,599	$ 15,601
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,002)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,511)
2nd Fiscal Year	(1,345)
3rd Fiscal Year	1,419
4th Fiscal Year	1,094
5th Fiscal Year	341
Thereafter	0
Total	$ (7,002)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00561825%
Employer's proportionate share at MD		0.00587566%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,226,095
Employer's proportionate share of system NPL/(A) at MD	**$**	**703,110**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,380,739
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	136,180
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	101,988
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,414
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	78,639
Employer's Total Pension Expense/(Income)	**$**	**185,041**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 65,816	$ 0
Changes of assumptions	$ 176,010	$ 1,850
Net difference between projected and actual earnings on investments	$ 0	$ 520,507
Changes in proportionate share	$ 157,877	$ 59,551
Differences between employer contributions and employer's proportionate share of system contributions	$ 181,415	$ 0
Total (prior to post-MD contributions)	$ 581,118	$ 581,908
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (790)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 54,041
2nd Fiscal Year	17,659
3rd Fiscal Year	(11,106)
4th Fiscal Year	(87,977)
5th Fiscal Year	26,592
Thereafter	0
Total	$ (790)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2782: Millington Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00140787%
Employer's proportionate share at MD		0.00136427%
Employer's proportionate share of system NPL/(A) at prior MD	$	307,246
Employer's proportionate share of system NPL/(A) at MD	**$**	**163,255**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	320,594
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	31,620
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	23,681
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	35,293
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(10,172)
Employer's Total Pension Expense/(Income)	**$**	**48,802**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,282	$ 0
Changes of assumptions	$ 40,868	$ 430
Net difference between projected and actual earnings on investments	$ 0	$ 120,856
Changes in proportionate share	$ 118,052	$ 8,338
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,490	$ 44,492
Total (prior to post-MD contributions)	$ 175,692	$ 174,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,576

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	$ 13,210
2nd Fiscal Year	12,025
3rd Fiscal Year	3,339
4th Fiscal Year	(28,008)
5th Fiscal Year	1,009
Thereafter	0
Total	$ 1,576

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00234779%
Employer's proportionate share at MD		0.00230537%
Employer's proportionate share of system NPL/(A) at prior MD	$	512,369
Employer's proportionate share of system NPL/(A) at MD	**$**	**275,872**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	541,746
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	53,431
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	40,016
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,378
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,421
Employer's Total Pension Expense/(Income)	**$**	**51,815**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,823	$ 0
Changes of assumptions	$ 69,059	$ 726
Net difference between projected and actual earnings on investments	$ 0	$ 204,226
Changes in proportionate share	$ 48,657	$ 16,573
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,576	$ 8,053
Total (prior to post-MD contributions)	$ 156,115	$ 229,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (73,463)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,261)
2nd Fiscal Year	(8,739)
3rd Fiscal Year	(17,661)
4th Fiscal Year	(46,646)
5th Fiscal Year	5,845
Thereafter	0
Total	$ (73,463)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00234037%
Employer's proportionate share at MD		0.00233840%
Employer's proportionate share of system NPL/(A) at prior MD	$	510,749
Employer's proportionate share of system NPL/(A) at MD	**$**	**279,824**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	549,508
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	54,197
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	40,589
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,379
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,185)
Employer's Total Pension Expense/(Income)	**$**	**42,783**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,193	$ 0
Changes of assumptions	$ 70,048	$ 736
Net difference between projected and actual earnings on investments	$ 0	$ 207,152
Changes in proportionate share	$ 32,666	$ 7,851
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,253	$ 18,443
Total (prior to post-MD contributions)	$ 130,160	$ 234,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (104,022)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,349)
2nd Fiscal Year	(14,081)
3rd Fiscal Year	(28,037)
4th Fiscal Year	(51,872)
5th Fiscal Year	5,317
Thereafter	0
Total	$ (104,022)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00086191%
Employer's proportionate share at MD		0.00113261%
Employer's proportionate share of system NPL/(A) at prior MD	$	188,098
Employer's proportionate share of system NPL/(A) at MD	**$**	**135,534**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	266,155
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	26,250
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,660
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	22,317
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,001)
Employer's Total Pension Expense/(Income)	**$**	**37,976**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,687	$ 0
Changes of assumptions	$ 33,928	$ 357
Net difference between projected and actual earnings on investments	$ 0	$ 100,334
Changes in proportionate share	$ 74,089	$ 1,734
Differences between employer contributions and employer's proportionate share of system contributions	$ 420	$ 20,793
Total (prior to post-MD contributions)	$ 121,124	$ 123,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,094)

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	$ 11,620
2nd Fiscal Year	2,936
3rd Fiscal Year	(4,643)
4th Fiscal Year	(17,387)
5th Fiscal Year	5,380
Thereafter	0
Total	$ (2,094)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00196178%
Employer's proportionate share at MD		0.00280478%
Employer's proportionate share of system NPL/(A) at prior MD	$	428,128
Employer's proportionate share of system NPL/(A) at MD	**$**	**335,633**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	659,104
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	65,006
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	48,685
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	65,803
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,364)
Employer's Total Pension Expense/(Income)	**$**	**101,124**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 31,417	$ 0
Changes of assumptions	$ 84,019	$ 883
Net difference between projected and actual earnings on investments	$ 0	$ 248,467
Changes in proportionate share	$ 250,970	$ 2,888
Differences between employer contributions and employer's proportionate share of system contributions	$ 197	$ 54,837
Total (prior to post-MD contributions)	$ 366,603	$ 307,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 59,528

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	$ 37,245
2nd Fiscal Year	27,696
3rd Fiscal Year	13,298
4th Fiscal Year	(33,307)
5th Fiscal Year	14,596
Thereafter	0
Total	$ 59,528

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00925598%
Employer's proportionate share at MD		0.00997821%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,019,973
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,194,040**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,344,810
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	231,264

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	173,199
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	56,809
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	54,399
Employer's Total Pension Expense/(Income)	**$**	**284,407**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,770	$ 0
Changes of assumptions	$ 298,904	$ 3,142
Net difference between projected and actual earnings on investments	$ 0	$ 883,939
Changes in proportionate share	$ 206,515	$ 1,533
Differences between employer contributions and employer's proportionate share of system contributions	$ 109,231	$ 0
Total (prior to post-MD contributions)	$ 726,420	$ 888,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (162,194)

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	$ 28,486
2nd Fiscal Year	3,899
3rd Fiscal Year	(60,959)
4th Fiscal Year	(173,476)
5th Fiscal Year	39,857
Thereafter	0
Total	$ (162,194)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00405202%
Employer's proportionate share at MD		0.00468282%
Employer's proportionate share of system NPL/(A) at prior MD	$	884,290
Employer's proportionate share of system NPL/(A) at MD	**$**	**560,369**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,100,430
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	108,533
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	81,283
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,506
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(35,131)
Employer's Total Pension Expense/(Income)	**$**	**59,658**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 52,454	$ 0
Changes of assumptions	$ 140,277	$ 1,475
Net difference between projected and actual earnings on investments	$ 0	$ 414,837
Changes in proportionate share	$ 140,265	$ 11,710
Differences between employer contributions and employer's proportionate share of system contributions	$ 62	$ 97,582
Total (prior to post-MD contributions)	$ 333,058	$ 525,604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (192,546)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29,696)
2nd Fiscal Year	(36,309)
3rd Fiscal Year	(52,686)
4th Fiscal Year	(90,698)
5th Fiscal Year	16,844
Thereafter	0
Total	$ (192,546)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00459501%
Employer's proportionate share at MD		0.00465841%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,002,789
Employer's proportionate share of system NPL/(A) at MD	**$**	**557,448**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,094,694
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	107,968
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	80,859
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	8,387
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	37,182
Employer's Total Pension Expense/(Income)	**$**	**126,428**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 52,181	$ 0
Changes of assumptions	$ 139,546	$ 1,467
Net difference between projected and actual earnings on investments	$ 0	$ 412,674
Changes in proportionate share	$ 62,054	$ 54,407
Differences between employer contributions and employer's proportionate share of system contributions	$ 113,886	$ 9,238
Total (prior to post-MD contributions)	$ 367,667	$ 477,786
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (110,119)

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	$ (3,171)
2nd Fiscal Year	(16,382)
3rd Fiscal Year	(17,034)
4th Fiscal Year	(86,068)
5th Fiscal Year	12,536
Thereafter	0
Total	$ (110,119)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00246123%
Employer's proportionate share at MD		0.00262992%
Employer's proportionate share of system NPL/(A) at prior MD	$	537,125
Employer's proportionate share of system NPL/(A) at MD	**$**	**314,709**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	618,013
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	60,953
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	45,649
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(35,953)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,159)
Employer's Total Pension Expense/(Income)	**$**	**6,537**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,459	$ 0
Changes of assumptions	$ 78,781	$ 828
Net difference between projected and actual earnings on investments	$ 0	$ 232,977
Changes in proportionate share	$ 23,595	$ 80,645
Differences between employer contributions and employer's proportionate share of system contributions	$ 742	$ 13,994
Total (prior to post-MD contributions)	$ 132,577	$ 328,444
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (195,867)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (54,214)
2nd Fiscal Year	(49,057)
3rd Fiscal Year	(44,566)
4th Fiscal Year	(56,464)
5th Fiscal Year	8,435
Thereafter	0
Total	$ (195,867)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01606288%
Employer's proportionate share at MD		0.01532393%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,505,473
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,833,735**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,601,017
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	355,161
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	265,989
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	195,505
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	31,032
Employer's Total Pension Expense/(Income)	**$**	**492,526**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 171,650	$ 0
Changes of assumptions	$ 459,039	$ 4,826
Net difference between projected and actual earnings on investments	$ 0	$ 1,357,500
Changes in proportionate share	$ 756,720	$ 152,713
Differences between employer contributions and employer's proportionate share of system contributions	$ 88,227	$ 47,355
Total (prior to post-MD contributions)	$ 1,475,636	$ 1,562,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (86,758)

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	$ 112,422
2nd Fiscal Year	116,175
3rd Fiscal Year	(42,874)
4th Fiscal Year	(305,567)
5th Fiscal Year	33,087
Thereafter	0
Total	$ (86,758)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2794: Siuslaw Rural Fire Protection District 1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00899127%
Employer's proportionate share at MD		0.00949341%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,962,204
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,136,027**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,230,885
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	220,028
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	164,784
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	7,110
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	44,862
Employer's Total Pension Expense/(Income)	**$**	**216,756**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 106,340	$ 0
Changes of assumptions	$ 284,382	$ 2,990
Net difference between projected and actual earnings on investments	$ 0	$ 840,992
Changes in proportionate share	$ 271,020	$ 350,511
Differences between employer contributions and employer's proportionate share of system contributions	$ 193,403	$ 64,348
Total (prior to post-MD contributions)	$ 855,145	$ 1,258,841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (403,696)

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	$ (35,057)
2nd Fiscal Year	(44,159)
3rd Fiscal Year	(142,831)
4th Fiscal Year	(210,117)
5th Fiscal Year	28,468
Thereafter	0
Total	$ (403,696)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00045417%
Employer's proportionate share at MD		0.00035519%
Employer's proportionate share of system NPL/(A) at prior MD	$	99,116
Employer's proportionate share of system NPL/(A) at MD	**$**	**42,504**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	83,467
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,232
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,165
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,725)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,677
Employer's Total Pension Expense/(Income)	**$**	**14,117**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,979	$ 0
Changes of assumptions	$ 10,640	$ 112
Net difference between projected and actual earnings on investments	$ 0	$ 31,465
Changes in proportionate share	$ 36,184	$ 25,052
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,199	$ 0
Total (prior to post-MD contributions)	$ 79,002	$ 56,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 22,373

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 9,569
2nd Fiscal Year	9,482
3rd Fiscal Year	7,196
4th Fiscal Year	(4,579)
5th Fiscal Year	704
Thereafter	0
Total	$ 22,373

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00043726%
Employer's proportionate share at MD		0.00032163%
Employer's proportionate share of system NPL/(A) at prior MD	$	95,425
Employer's proportionate share of system NPL/(A) at MD	**$**	**38,488**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	75,581
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,454
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,583
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,806)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,550
Employer's Total Pension Expense/(Income)	**$**	**6,327**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,603	$ 0
Changes of assumptions	$ 9,635	$ 101
Net difference between projected and actual earnings on investments	$ 0	$ 28,492
Changes in proportionate share	$ 16,707	$ 57,132
Differences between employer contributions and employer's proportionate share of system contributions	$ 28,298	$ 0
Total (prior to post-MD contributions)	$ 58,243	$ 85,725
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (27,482)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,954)
2nd Fiscal Year	(5,359)
3rd Fiscal Year	(12,463)
4th Fiscal Year	(9,021)
5th Fiscal Year	1,314
Thereafter	0
Total	$ (27,482)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00093584%
Employer's proportionate share at MD		0.00094190%
Employer's proportionate share of system NPL/(A) at prior MD	$	204,232
Employer's proportionate share of system NPL/(A) at MD	**$**	**112,712**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	221,340
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	21,830
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,349
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(920)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,016)
Employer's Total Pension Expense/(Income)	**$**	**13,413**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,551	$ 0
Changes of assumptions	$ 28,215	$ 297
Net difference between projected and actual earnings on investments	$ 0	$ 83,440
Changes in proportionate share	$ 35,131	$ 2,647
Differences between employer contributions and employer's proportionate share of system contributions	$ 185	$ 6,774
Total (prior to post-MD contributions)	$ 74,082	$ 93,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (19,076)

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	$ (939)
2nd Fiscal Year	778
3rd Fiscal Year	(3,438)
4th Fiscal Year	(17,900)
5th Fiscal Year	2,424
Thereafter	0
Total	$ (19,076)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00149782%
Employer's proportionate share at MD		0.00123311%
Employer's proportionate share of system NPL/(A) at prior MD	$	326,876
Employer's proportionate share of system NPL/(A) at MD	**$**	**147,560**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	289,772
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	28,580
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	21,404
▪ 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)	$	(6,443)
Employer's Total Pension Expense/(Income)	**$**	**12,327**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,813	$ 0
Changes of assumptions	$ 36,939	$ 388
Net difference between projected and actual earnings on investments	$ 0	$ 109,237
Changes in proportionate share	$ 33,305	$ 37,027
Differences between employer contributions and employer's proportionate share of system contributions	$ 117	$ 21,243
Total (prior to post-MD contributions)	$ 84,174	$ 167,895
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (83,721)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (13,834)
2nd Fiscal Year	(14,791)
3rd Fiscal Year	(19,910)
4th Fiscal Year	(34,606)
5th Fiscal Year	(582)
Thereafter	0
Total	$ (83,721)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00210554%
Employer's proportionate share at MD		0.00302693%
Employer's proportionate share of system NPL/(A) at prior MD	$	459,501
Employer's proportionate share of system NPL/(A) at MD	**$**	**362,217**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	711,307
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	70,155

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	52,541
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	44,008
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,997
Employer's Total Pension Expense/(Income)	**$**	**102,546**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 33,906	$ 0
Changes of assumptions	$ 90,674	$ 953
Net difference between projected and actual earnings on investments	$ 0	$ 268,146
Changes in proportionate share	$ 175,879	$ 1,780
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,344	$ 2,740
Total (prior to post-MD contributions)	$ 311,803	$ 273,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 38,184

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 26,046
2nd Fiscal Year	21,095
3rd Fiscal Year	3,950
4th Fiscal Year	(32,545)
5th Fiscal Year	19,637
Thereafter	0
Total	$ 38,184

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00182085%
Employer's proportionate share at MD		0.00150340%
Employer's proportionate share of system NPL/(A) at prior MD	$	397,372
Employer's proportionate share of system NPL/(A) at MD	**$**	**179,904**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	353,289
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	34,844
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	26,096
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(30,580)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,295)
Employer's Total Pension Expense/(Income)	**$**	**(8,779)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 16,840	$ 0
Changes of assumptions	$ 45,035	$ 473
Net difference between projected and actual earnings on investments	$ 0	$ 133,182
Changes in proportionate share	$ 16,507	$ 110,231
Differences between employer contributions and employer's proportionate share of system contributions	$ 738	$ 13,553
Total (prior to post-MD contributions)	$ 79,120	$ 257,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (178,319)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (37,119)
2nd Fiscal Year	(42,681)
3rd Fiscal Year	(50,051)
4th Fiscal Year	(48,530)
5th Fiscal Year	62
Thereafter	0
Total	$ (178,319)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,672)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(141)
Employer's Total Pension Expense/(Income)	**$**	**(2,813)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and 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	$	6,156
Differences between employer contributions and employer's proportionate share of system contributions	$	32	$	335
Total (prior to post-MD contributions)	$	128	$	6,491
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(6,363)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(2,971)
2nd Fiscal Year		(2,833)
3rd Fiscal Year		(559)
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	(6,363)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00386764%
Employer's proportionate share at MD		0.00482285%
Employer's proportionate share of system NPL/(A) at prior MD	$	844,052
Employer's proportionate share of system NPL/(A) at MD	**$**	**577,125**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,133,336
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	111,779
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	83,714
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	50,521
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(23,013)
Employer's Total Pension Expense/(Income)	**$**	**111,222**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 54,023	$ 0
Changes of assumptions	$ 144,472	$ 1,519
Net difference between projected and actual earnings on investments	$ 0	$ 427,241
Changes in proportionate share	$ 331,697	$ 77,605
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,789	$ 79,958
Total (prior to post-MD contributions)	$ 535,981	$ 586,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (50,342)

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	$ (5,120)
2nd Fiscal Year	(2,912)
3rd Fiscal Year	4,191
4th Fiscal Year	(67,700)
5th Fiscal Year	21,198
Thereafter	0
Total	$ (50,342)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00021971%
Employer's proportionate share at MD		0.00024179%
Employer's proportionate share of system NPL/(A) at prior MD	$	47,948
Employer's proportionate share of system NPL/(A) at MD	**$**	**28,934**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	56,819
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,604
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,197
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,277)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(529)
Employer's Total Pension Expense/(Income)	**$**	**(2,609)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,708	$ 0
Changes of assumptions	$ 7,243	$ 76
Net difference between projected and actual earnings on investments	$ 0	$ 21,419
Changes in proportionate share	$ 23,366	$ 29,281
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,319	$ 2,387
Total (prior to post-MD contributions)	$ 34,636	$ 53,163
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,527)

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	$ (9,508)
2nd Fiscal Year	(8,022)
3rd Fiscal Year	1,000
4th Fiscal Year	(2,873)
5th Fiscal Year	876
Thereafter	0
Total	$ (18,527)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00015143%
Employer's proportionate share at MD		0.00039017%
Employer's proportionate share of system NPL/(A) at prior MD	$	33,047
Employer's proportionate share of system NPL/(A) at MD	**$**	**46,690**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	91,687
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,043
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,772
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,113
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	926
Employer's Total Pension Expense/(Income)	**$**	**13,811**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,370	$ 0
Changes of assumptions	$ 11,688	$ 123
Net difference between projected and actual earnings on investments	$ 0	$ 34,564
Changes in proportionate share	$ 39,806	$ 12,419
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,621	$ 2,633
Total (prior to post-MD contributions)	$ 65,485	$ 49,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,746

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	$ 4,757
2nd Fiscal Year	5,071
3rd Fiscal Year	2,104
4th Fiscal Year	(561)
5th Fiscal Year	4,376
Thereafter	0
Total	$ 15,746

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00090264%
Employer's proportionate share at MD		0.00089444%
Employer's proportionate share of system NPL/(A) at prior MD	$	196,987
Employer's proportionate share of system NPL/(A) at MD	**$**	**107,033**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	210,187
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	20,730

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	15,525
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,635
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,209)
Employer's Total Pension Expense/(Income)	**$**	**18,951**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,019	$ 0
Changes of assumptions	$ 26,794	$ 282
Net difference between projected and actual earnings on investments	$ 0	$ 79,236
Changes in proportionate share	$ 19,495	$ 1,170
Differences between employer contributions and employer's proportionate share of system contributions	$ 158	$ 11,518
Total (prior to post-MD contributions)	$ 56,466	$ 92,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (35,740)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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)
2nd Fiscal Year	(4,149)
3rd Fiscal Year	(9,907)
4th Fiscal Year	(20,186)
5th Fiscal Year	1,696
Thereafter	0
Total	$ (35,740)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06414816%
Employer's proportionate share at MD		0.06314356%
Employer's proportionate share of system NPL/(A) at prior MD	$	13,999,335
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,556,061**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,838,297
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,463,473
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,096,029
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	13,848
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(162,905)
Employer's Total Pension Expense/(Income)	**$**	**946,972**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 707,297	$ 0
Changes of assumptions	$ 1,891,510	$ 19,886
Net difference between projected and actual earnings on investments	$ 0	$ 5,593,694
Changes in proportionate share	$ 199,251	$ 705,648
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,470	$ 635,462
Total (prior to post-MD contributions)	$ 2,804,528	$ 6,954,690
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,150,162)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (743,915)
2nd Fiscal Year	(943,383)
3rd Fiscal Year	(1,085,562)
4th Fiscal Year	(1,505,058)
5th Fiscal Year	127,756
Thereafter	0
Total	$ (4,150,162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(404,541)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,884)
Employer's Total Pension Expense/(Income)	**$**	**(414,425)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 118,484
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,026	$ 0
Total (prior to post-MD contributions)	$ 1,026	$ 118,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (117,458)

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	$ (118,173)
2nd Fiscal Year	311
3rd Fiscal Year	311
4th Fiscal Year	93
5th Fiscal Year	0
Thereafter	0
Total	$ (117,458)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00277361%
Employer's proportionate share at MD		0.00277259%
Employer's proportionate share of system NPL/(A) at prior MD	$	605,297
Employer's proportionate share of system NPL/(A) at MD	**$**	**331,781**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	651,539
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	64,260
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	48,126
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,345
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,858)
Employer's Total Pension Expense/(Income)	**$**	**50,613**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 31,057	$ 0
Changes of assumptions	$ 83,055	$ 873
Net difference between projected and actual earnings on investments	$ 0	$ 245,615
Changes in proportionate share	$ 15,830	$ 16,885
Differences between employer contributions and employer's proportionate share of system contributions	$ 387	$ 10,757
Total (prior to post-MD contributions)	$ 130,329	$ 274,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (143,801)

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	$ (22,196)
2nd Fiscal Year	(27,310)
3rd Fiscal Year	(40,373)
4th Fiscal Year	(61,344)
5th Fiscal Year	7,421
Thereafter	0
Total	$ (143,801)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00111554%
Employer's proportionate share at MD		0.00162800%
Employer's proportionate share of system NPL/(A) at prior MD	$	243,449
Employer's proportionate share of system NPL/(A) at MD	**$**	**194,814**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	382,569
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	37,732
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	28,258
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	14,906
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,908)
Employer's Total Pension Expense/(Income)	**$**	**39,256**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,236	$ 0
Changes of assumptions	$ 48,768	$ 513
Net difference between projected and actual earnings on investments	$ 0	$ 144,220
Changes in proportionate share	$ 75,961	$ 1,747
Differences between employer contributions and employer's proportionate share of system contributions	$ 126	$ 10,894
Total (prior to post-MD contributions)	$ 143,091	$ 157,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,283)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 360
2nd Fiscal Year	773
3rd Fiscal Year	(5,576)
4th Fiscal Year	(20,124)
5th Fiscal Year	10,285
Thereafter	0
Total	$ (14,283)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00102703%
Employer's proportionate share at MD		0.00108385%
Employer's proportionate share of system NPL/(A) at prior MD	$	224,133
Employer's proportionate share of system NPL/(A) at MD	**$**	**129,699**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	254,697
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	25,120
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	18,813
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(6,851)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,602
Employer's Total Pension Expense/(Income)	**$**	**16,564**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,141	$ 0
Changes of assumptions	$ 32,467	$ 341
Net difference between projected and actual earnings on investments	$ 0	$ 96,015
Changes in proportionate share	$ 10,439	$ 28,934
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,766	$ 0
Total (prior to post-MD contributions)	$ 68,813	$ 125,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (56,477)

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	$ (11,777)
2nd Fiscal Year	(15,119)
3rd Fiscal Year	(13,487)
4th Fiscal Year	(20,366)
5th Fiscal Year	4,272
Thereafter	0
Total	$ (56,477)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00157038%
Employer's proportionate share at MD		0.00222354%
Employer's proportionate share of system NPL/(A) at prior MD	$	342,711
Employer's proportionate share of system NPL/(A) at MD	**$**	**266,079**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	522,516
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	51,535

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	38,596
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	16,049
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,022
Employer's Total Pension Expense/(Income)	**$**	**58,667**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,907	$ 0
Changes of assumptions	$ 66,608	$ 700
Net difference between projected and actual earnings on investments	$ 0	$ 196,977
Changes in proportionate share	$ 109,610	$ 55,398
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,528	$ 2,616
Total (prior to post-MD contributions)	$ 220,653	$ 255,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (35,038)

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	$ (502)
2nd Fiscal Year	(4,977)
3rd Fiscal Year	(17,795)
4th Fiscal Year	(27,637)
5th Fiscal Year	15,872
Thereafter	0
Total	$ (35,038)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00283570%
Employer's proportionate share at MD		0.00266865%
Employer's proportionate share of system NPL/(A) at prior MD	$	618,847
Employer's proportionate share of system NPL/(A) at MD	**$**	**319,343**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	627,114
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	61,851
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	46,322
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,626)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,752)
Employer's Total Pension Expense/(Income)	**$**	**15,944**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,893	$ 0
Changes of assumptions	$ 79,941	$ 840
Net difference between projected and actual earnings on investments	$ 0	$ 236,407
Changes in proportionate share	$ 231,124	$ 134,728
Differences between employer contributions and employer's proportionate share of system contributions	$ 16,491	$ 90,040
Total (prior to post-MD contributions)	$ 357,449	$ 462,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (104,566)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (58,632)
2nd Fiscal Year	5,310
3rd Fiscal Year	5,236
4th Fiscal Year	(57,288)
5th Fiscal Year	807
Thereafter	0
Total	$ (104,566)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00141516%
Employer's proportionate share at MD		0.00108686%
Employer's proportionate share of system NPL/(A) at prior MD	$	308,837
Employer's proportionate share of system NPL/(A) at MD	**$**	**130,059**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	255,405
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	25,190
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	18,865
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,198)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,447
Employer's Total Pension Expense/(Income)	**$**	**18,114**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,174	$ 0
Changes of assumptions	$ 32,558	$ 342
Net difference between projected and actual earnings on investments	$ 0	$ 96,282
Changes in proportionate share	$ 13,961	$ 54,330
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,167	$ 0
Total (prior to post-MD contributions)	$ 67,860	$ 150,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (83,094)

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	$ (13,731)
2nd Fiscal Year	(17,054)
3rd Fiscal Year	(19,494)
4th Fiscal Year	(31,789)
5th Fiscal Year	(1,025)
Thereafter	0
Total	$ (83,094)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(31,349)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,063
Employer's Total Pension Expense/(Income)	**$**	**(24,286)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 76	$ 67,157
Differences between employer contributions and employer's proportionate share of system contributions	$ 25,788	$ 0
Total (prior to post-MD contributions)	$ 25,864	$ 67,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (41,293)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (24,525)
2nd Fiscal Year	(24,294)
3rd Fiscal Year	(342)
4th Fiscal Year	5,620
5th Fiscal Year	2,248
Thereafter	0
Total	$ (41,293)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00093873%
Employer's proportionate share at MD		0.00138080%
Employer's proportionate share of system NPL/(A) at prior MD	$	204,863
Employer's proportionate share of system NPL/(A) at MD	**$**	**165,233**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	324,478
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	32,003
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	23,968
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	30,319
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,376
Employer's Total Pension Expense/(Income)	**$**	**58,663**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,467	$ 0
Changes of assumptions	$ 41,363	$ 435
Net difference between projected and actual earnings on investments	$ 0	$ 122,321
Changes in proportionate share	$ 140,241	$ 2,529
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,197	$ 0
Total (prior to post-MD contributions)	$ 209,268	$ 125,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 83,983

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 30,338
2nd Fiscal Year	30,891
3rd Fiscal Year	21,119
4th Fiscal Year	(8,007)
5th Fiscal Year	9,642
Thereafter	0
Total	$ 83,983

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00113748%
Employer's proportionate share at MD		0.00120330%
Employer's proportionate share of system NPL/(A) at prior MD	$	248,237
Employer's proportionate share of system NPL/(A) at MD	**$**	**143,993**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	282,767
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	27,889

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	20,887
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	11,910
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,275)
Employer's Total Pension Expense/(Income)	**$**	**31,522**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,479	$ 0
Changes of assumptions	$ 36,046	$ 379
Net difference between projected and actual earnings on investments	$ 0	$ 106,597
Changes in proportionate share	$ 32,078	$ 1,511
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,000	$ 5,724
Total (prior to post-MD contributions)	$ 82,603	$ 114,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (31,608)

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	$ 1,431
2nd Fiscal Year	(72)
3rd Fiscal Year	(12,568)
4th Fiscal Year	(24,352)
5th Fiscal Year	3,953
Thereafter	0
Total	$ (31,608)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03167506%
Employer's proportionate share at MD		0.02964981%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,912,588
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,548,039**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,967,499
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	687,191
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	514,653
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(96,658)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(135,050)
Employer's Total Pension Expense/(Income)	**$**	**282,945**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 332,120	$ 0
Changes of assumptions	$ 888,181	$ 9,338
Net difference between projected and actual earnings on investments	$ 0	$ 2,626,585
Changes in proportionate share	$ 279,386	$ 375,354
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 328,548
Total (prior to post-MD contributions)	$ 1,499,687	$ 3,339,825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,840,138)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (396,555)
2nd Fiscal Year	(338,769)
3rd Fiscal Year	(442,398)
4th Fiscal Year	(711,102)
5th Fiscal Year	48,685
Thereafter	0
Total	$ (1,840,138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00337273%
Employer's proportionate share at MD		0.00435963%
Employer's proportionate share of system NPL/(A) at prior MD	$	736,046
Employer's proportionate share of system NPL/(A) at MD	**$**	**521,694**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,024,483
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	101,043

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	75,673
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	32,036
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,858)
Employer's Total Pension Expense/(Income)	**$**	**98,851**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,834	$ 0
Changes of assumptions	$ 130,596	$ 1,373
Net difference between projected and actual earnings on investments	$ 0	$ 386,206
Changes in proportionate share	$ 165,823	$ 10,154
Differences between employer contributions and employer's proportionate share of system contributions	$ 13	$ 29,483
Total (prior to post-MD contributions)	$ 345,266	$ 427,216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (81,950)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,195)
2nd Fiscal Year	(10,913)
3rd Fiscal Year	(23,187)
4th Fiscal Year	(64,373)
5th Fiscal Year	22,717
Thereafter	0
Total	$ (81,950)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02923682%
Employer's proportionate share at MD		0.03099251%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,380,480
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,708,712**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,283,024
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	718,311
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	537,960
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	60,337
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	168,287
Employer's Total Pension Expense/(Income)	**$**	**766,584**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 347,160	$ 0
Changes of assumptions	$ 928,402	$ 9,760
Net difference between projected and actual earnings on investments	$ 0	$ 2,745,531
Changes in proportionate share	$ 349,124	$ 30,306
Differences between employer contributions and employer's proportionate share of system contributions	$ 362,650	$ 0
Total (prior to post-MD contributions)	$ 1,987,336	$ 2,785,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (798,261)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,572)
2nd Fiscal Year	(82,542)
3rd Fiscal Year	(262,782)
4th Fiscal Year	(559,927)
5th Fiscal Year	123,562
Thereafter	0
Total	$ (798,261)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00045993%
Employer's proportionate share at MD		0.00103270%
Employer's proportionate share of system NPL/(A) at prior MD	$	100,373
Employer's proportionate share of system NPL/(A) at MD	**$**	**123,578**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	242,677
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	23,935
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	17,925
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	26,839
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	23,088
Employer's Total Pension Expense/(Income)	**$**	**67,852**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,568	$ 0
Changes of assumptions	$ 30,935	$ 325
Net difference between projected and actual earnings on investments	$ 0	$ 91,484
Changes in proportionate share	$ 135,140	$ 28,579
Differences between employer contributions and employer's proportionate share of system contributions	$ 77,636	$ 1,841
Total (prior to post-MD contributions)	$ 255,279	$ 122,229
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 133,050

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	$ 43,251
2nd Fiscal Year	34,097
3rd Fiscal Year	38,550
4th Fiscal Year	7,002
5th Fiscal Year	10,151
Thereafter	0
Total	$ 133,050

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00134362%
Employer's proportionate share at MD		0.00333213%
Employer's proportionate share of system NPL/(A) at prior MD	$	293,224
Employer's proportionate share of system NPL/(A) at MD	**$**	**398,739**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	783,027
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	77,229
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	57,838
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	56,056
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)	**$**	**118,641**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 37,325	$ 0
Changes of assumptions	$ 99,816	$ 1,049
Net difference between projected and actual earnings on investments	$ 0	$ 295,183
Changes in proportionate share	$ 316,655	$ 51,394
Differences between employer contributions and employer's proportionate share of system contributions	$ 42,418	$ 47,711
Total (prior to post-MD contributions)	$ 496,214	$ 395,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 100,877

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	$ 35,819
2nd Fiscal Year	40,528
3rd Fiscal Year	13,787
4th Fiscal Year	(19,199)
5th Fiscal Year	29,941
Thereafter	0
Total	$ 100,877

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000512%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,117
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(106)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(79)
Employer's Total Pension Expense/(Income)	**$**	**(185)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	571	$	1,384
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	124
Total (prior to post-MD contributions)	$	571	$	1,508
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(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	$	(293)
2nd Fiscal Year		(346)
3rd Fiscal Year		(106)
4th Fiscal Year		(129)
5th Fiscal Year		(63)
Thereafter		0
Total	$	(937)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00394789%
Employer's proportionate share at MD		0.00353018%
Employer's proportionate share of system NPL/(A) at prior MD	$	861,565
Employer's proportionate share of system NPL/(A) at MD	**$**	**422,438**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	829,568
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	81,819
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	61,276
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,222)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	32,366
Employer's Total Pension Expense/(Income)	**$**	**91,420**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 39,543	$ 0
Changes of assumptions	$ 105,749	$ 1,112
Net difference between projected and actual earnings on investments	$ 0	$ 312,728
Changes in proportionate share	$ 43,597	$ 62,492
Differences between employer contributions and employer's proportionate share of system contributions	$ 73,576	$ 0
Total (prior to post-MD contributions)	$ 262,465	$ 376,332
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (113,867)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,008
2nd Fiscal Year	(5,165)
3rd Fiscal Year	(39,698)
4th Fiscal Year	(79,412)
5th Fiscal Year	7,400
Thereafter	0
Total	$ (113,867)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00321970%
Employer's proportionate share at MD		0.00280040%
Employer's proportionate share of system NPL/(A) at prior MD	$	702,649
Employer's proportionate share of system NPL/(A) at MD	**$**	**335,109**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	658,075
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	64,905
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	48,609
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	24,146
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,199)
Employer's Total Pension Expense/(Income)	**$**	**70,556**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 31,368	$ 0
Changes of assumptions	$ 83,888	$ 882
Net difference between projected and actual earnings on investments	$ 0	$ 248,079
Changes in proportionate share	$ 163,343	$ 99,940
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,105	$ 29,994
Total (prior to post-MD contributions)	$ 286,704	$ 378,895
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (92,191)

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	$ 2,362
2nd Fiscal Year	(14,880)
3rd Fiscal Year	(16,001)
4th Fiscal Year	(64,712)
5th Fiscal Year	1,040
Thereafter	0
Total	$ (92,191)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00230662%
Employer's proportionate share at MD		0.00243262%
Employer's proportionate share of system NPL/(A) at prior MD	$	503,384
Employer's proportionate share of system NPL/(A) at MD	**$**	**291,099**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	571,649
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	56,381
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	42,225
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,204)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,257)
Employer's Total Pension Expense/(Income)	**$**	**34,764**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 27,249	$ 0
Changes of assumptions	$ 72,871	$ 766
Net difference between projected and actual earnings on investments	$ 0	$ 215,498
Changes in proportionate share	$ 26,528	$ 5,644
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,313	$ 20,779
Total (prior to post-MD contributions)	$ 127,961	$ 242,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (114,726)

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	$ (18,242)
2nd Fiscal Year	(19,610)
3rd Fiscal Year	(32,071)
4th Fiscal Year	(51,874)
5th Fiscal Year	7,070
Thereafter	0
Total	$ (114,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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	$ 866	$ 0
Total (prior to post-MD contributions)	$ 866	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 263
2nd Fiscal Year	263
3rd Fiscal Year	263
4th Fiscal Year	77
5th Fiscal Year	0
Thereafter	0
Total	$ 866

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01353743%
Employer's proportionate share at MD		0.01339282%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,954,333
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,602,649**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,147,219
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	310,404
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	232,469
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	19,645
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(35,594)
Employer's Total Pension Expense/(Income)	**$**	**216,520**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 150,018	$ 0
Changes of assumptions	$ 401,191	$ 4,218
Net difference between projected and actual earnings on investments	$ 0	$ 1,186,429
Changes in proportionate share	$ 59,390	$ 59,113
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 87,476
Total (prior to post-MD contributions)	$ 610,599	$ 1,337,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (726,637)

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	$ (119,939)
2nd Fiscal Year	(138,952)
3rd Fiscal Year	(198,852)
4th Fiscal Year	(301,942)
5th Fiscal Year	33,049
Thereafter	0
Total	$ (726,637)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00030099%
Employer's proportionate share at MD		0.00024470%
Employer's proportionate share of system NPL/(A) at prior MD	$	65,686
Employer's proportionate share of system NPL/(A) at MD	**$**	**29,282**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	57,503
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,671
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,247
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	670
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(532)
Employer's Total Pension Expense/(Income)	**$**	**4,385**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,741	$ 0
Changes of assumptions	$ 7,330	$ 77
Net difference between projected and actual earnings on investments	$ 0	$ 21,677
Changes in proportionate share	$ 2,325	$ 9,516
Differences between employer contributions and employer's proportionate share of system contributions	$ 684	$ 1,883
Total (prior to post-MD contributions)	$ 13,080	$ 33,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,073)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,065)
2nd Fiscal Year	(4,436)
3rd Fiscal Year	(5,473)
4th Fiscal Year	(7,105)
5th Fiscal Year	6
Thereafter	0
Total	$ (20,073)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00137676%
Employer's proportionate share at MD		0.00142118%
Employer's proportionate share of system NPL/(A) at prior MD	$	300,456
Employer's proportionate share of system NPL/(A) at MD	**$**	**170,065**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	333,967
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	32,939
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,668
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	65
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,603
Employer's Total Pension Expense/(Income)	**$**	**28,336**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,919	$ 0
Changes of assumptions	$ 42,572	$ 448
Net difference between projected and actual earnings on investments	$ 0	$ 125,898
Changes in proportionate share	$ 11,995	$ 7,529
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,767	$ 0
Total (prior to post-MD contributions)	$ 79,253	$ 133,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (54,622)

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	$ (6,852)
2nd Fiscal Year	(8,429)
3rd Fiscal Year	(16,162)
4th Fiscal Year	(28,133)
5th Fiscal Year	4,955
Thereafter	0
Total	$ (54,622)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00185954%
Employer's proportionate share at MD		0.00118306%
Employer's proportionate share of system NPL/(A) at prior MD	$	405,816
Employer's proportionate share of system NPL/(A) at MD	**$**	**141,571**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	278,011
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	27,420
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	20,535
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(23,796)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,183
Employer's Total Pension Expense/(Income)	**$**	**8,922**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,252	$ 0
Changes of assumptions	$ 35,439	$ 373
Net difference between projected and actual earnings on investments	$ 0	$ 104,804
Changes in proportionate share	$ 35,474	$ 108,692
Differences between employer contributions and employer's proportionate share of system contributions	$ 37,662	$ 0
Total (prior to post-MD contributions)	$ 121,827	$ 213,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (92,042)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (16,524)
2nd Fiscal Year	(10,444)
3rd Fiscal Year	(22,224)
4th Fiscal Year	(39,549)
5th Fiscal Year	(3,301)
Thereafter	0
Total	$ (92,042)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00064298%
Employer's proportionate share at MD		0.00093775%
Employer's proportionate share of system NPL/(A) at prior MD	$	140,320
Employer's proportionate share of system NPL/(A) at MD	**$**	**112,216**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	220,365
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	21,734
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,277
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(296)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,687
Employer's Total Pension Expense/(Income)	**$**	**23,668**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,504	$ 0
Changes of assumptions	$ 28,091	$ 295
Net difference between projected and actual earnings on investments	$ 0	$ 83,072
Changes in proportionate share	$ 46,019	$ 41,682
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,526	$ 0
Total (prior to post-MD contributions)	$ 103,140	$ 125,049
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,909)

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	$ (1,430)
2nd Fiscal Year	(7,014)
3rd Fiscal Year	(9,756)
4th Fiscal Year	(10,998)
5th Fiscal Year	7,288
Thereafter	0
Total	$ (21,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06966160%
Employer's proportionate share at MD		0.07184592%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,202,557
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,597,428**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,883,291
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,665,167
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,247,082
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(845,250)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,913,894
Employer's Total Pension Expense/(Income)	**$**	**2,315,726**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 804,775	$ 0
Changes of assumptions	$ 2,152,195	$ 22,626
Net difference between projected and actual earnings on investments	$ 0	$ 6,364,609
Changes in proportionate share	$ 455,742	$ 3,184,274
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,510,520	$ 252,160
Total (prior to post-MD contributions)	$ 9,923,232	$ 9,823,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 99,563

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 529,001
2nd Fiscal Year	430,430
3rd Fiscal Year	136,902
4th Fiscal Year	(1,204,108)
5th Fiscal Year	207,339
Thereafter	0
Total	$ 99,563

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00444254%
Employer's proportionate share at MD		0.00446081%
Employer's proportionate share of system NPL/(A) at prior MD	$	969,515
Employer's proportionate share of system NPL/(A) at MD	**$**	**533,802**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,048,259
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	103,388
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	77,430
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	18,234
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,685)
Employer's Total Pension Expense/(Income)	**$**	**92,979**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 49,967	$ 0
Changes of assumptions	$ 133,627	$ 1,405
Net difference between projected and actual earnings on investments	$ 0	$ 395,169
Changes in proportionate share	$ 77,910	$ 122,828
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,413	$ 13,257
Total (prior to post-MD contributions)	$ 267,917	$ 532,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (264,742)

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	$ (56,754)
2nd Fiscal Year	(43,936)
3rd Fiscal Year	(74,506)
4th Fiscal Year	(101,989)
5th Fiscal Year	12,443
Thereafter	0
Total	$ (264,742)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02598817%
Employer's proportionate share at MD		0.02975908%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,671,513
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,561,114**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,993,177
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	689,724

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	516,550
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	178,823
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(306)
Employer's Total Pension Expense/(Income)	**$**	**695,067**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 333,344	$ 0
Changes of assumptions	$ 891,454	$ 9,372
Net difference between projected and actual earnings on investments	$ 0	$ 2,636,265
Changes in proportionate share	$ 756,620	$ 120,524
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,543	$ 33,055
Total (prior to post-MD contributions)	$ 2,000,961	$ 2,799,216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (798,255)

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	$ (66,311)
2nd Fiscal Year	(77,342)
3rd Fiscal Year	(260,599)
4th Fiscal Year	(523,250)
5th Fiscal Year	129,246
Thereafter	0
Total	$ (798,255)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00734606%
Employer's proportionate share at MD		0.00599901%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,603,163
Employer's proportionate share of system NPL/(A) at MD	**$**	**717,870**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,409,726
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	139,039
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	104,129
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(178,425)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	420,449
Employer's Total Pension Expense/(Income)	**$**	**346,153**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 67,197	$ 0
Changes of assumptions	$ 179,705	$ 1,889
Net difference between projected and actual earnings on investments	$ 0	$ 531,434
Changes in proportionate share	$ 68,678	$ 666,744
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,292,299	$ 0
Total (prior to post-MD contributions)	$ 1,607,879	$ 1,200,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 407,812

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	$ 199,852
2nd Fiscal Year	173,460
3rd Fiscal Year	100,335
4th Fiscal Year	(80,974)
5th Fiscal Year	15,139
Thereafter	0
Total	$ 407,812

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00179563%
Employer's proportionate share at MD		0.00117018%
Employer's proportionate share of system NPL/(A) at prior MD	$	391,868
Employer's proportionate share of system NPL/(A) at MD	**$**	**140,029**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	274,984
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	27,121
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	20,312
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(34,175)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,938
Employer's Total Pension Expense/(Income)	**$**	**2,075**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,108	$ 0
Changes of assumptions	$ 35,054	$ 369
Net difference between projected and actual earnings on investments	$ 0	$ 103,663
Changes in proportionate share	$ 14,544	$ 156,006
Differences between employer contributions and employer's proportionate share of system contributions	$ 80,609	$ 9,964
Total (prior to post-MD contributions)	$ 143,315	$ 270,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (126,687)

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	$ (27,031)
2nd Fiscal Year	(30,852)
3rd Fiscal Year	(37,877)
4th Fiscal Year	(33,386)
5th Fiscal Year	2,460
Thereafter	0
Total	$ (126,687)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01512194%
Employer's proportionate share at MD		0.01534714%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,300,127
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,836,512**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,606,471
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	355,699
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	266,391
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	47,745
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,183)
Employer's Total Pension Expense/(Income)	**$**	**307,953**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 171,910	$ 0
Changes of assumptions	$ 459,734	$ 4,833
Net difference between projected and actual earnings on investments	$ 0	$ 1,359,556
Changes in proportionate share	$ 228,982	$ 137,017
Differences between employer contributions and employer's proportionate share of system contributions	$ 25,411	$ 53,367
Total (prior to post-MD contributions)	$ 886,037	$ 1,554,773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (668,736)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (87,522)
2nd Fiscal Year	(89,293)
3rd Fiscal Year	(207,955)
4th Fiscal Year	(329,975)
5th Fiscal Year	46,009
Thereafter	0
Total	$ (668,736)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00001878%
Employer's proportionate share at MD		0.00001829%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,098
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,189**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,298
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	424

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	317
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	350
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(271)
Employer's Total Pension Expense/(Income)	**$**	**396**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 205	$ 0
Changes of assumptions	$ 548	$ 6
Net difference between projected and actual earnings on investments	$ 0	$ 1,620
Changes in proportionate share	$ 480	$ 134
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 789
Total (prior to post-MD contributions)	$ 1,233	$ 2,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,316)

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	$ (62)
2nd Fiscal Year	(349)
3rd Fiscal Year	(417)
4th Fiscal Year	(503)
5th Fiscal Year	15
Thereafter	0
Total	$ (1,316)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00224365%
Employer's proportionate share at MD		0.00289842%
Employer's proportionate share of system NPL/(A) at prior MD	$	489,642
Employer's proportionate share of system NPL/(A) at MD	**$**	**346,839**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	681,109
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	67,176
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,310
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	19,734
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,537)
Employer's Total Pension Expense/(Income)	**$**	**63,507**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,466	$ 0
Changes of assumptions	$ 86,824	$ 913
Net difference between projected and actual earnings on investments	$ 0	$ 256,762
Changes in proportionate share	$ 109,814	$ 36,287
Differences between employer contributions and employer's proportionate share of system contributions	$ 79	$ 21,483
Total (prior to post-MD contributions)	$ 229,183	$ 315,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (86,262)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,271)
2nd Fiscal Year	(15,415)
3rd Fiscal Year	(29,577)
4th Fiscal Year	(47,859)
5th Fiscal Year	14,860
Thereafter	0
Total	$ (86,262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,003)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(253)
Employer's Total Pension Expense/(Income)	**$**	**(9,256)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	2,732
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	2,732
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(2,732)

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	$	(2,732)
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	(2,732)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00004439%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,687
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(18,483)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,163
Employer's Total Pension Expense/(Income)	**$**	**(16,320)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	10,094	$	59,153
Differences between employer contributions and employer's proportionate share of system contributions	$	2,096	$	383
Total (prior to post-MD contributions)	$	12,190	$	59,536
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(47,346)

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	$	(17,076)
2nd Fiscal Year		(11,292)
3rd Fiscal Year		(13,203)
4th Fiscal Year		(5,210)
5th Fiscal Year		(565)
Thereafter		0
Total	$	(47,346)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00469285%
Employer's proportionate share at MD		0.00444171%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,024,141
Employer's proportionate share of system NPL/(A) at MD	**$**	**531,516**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,043,771
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	102,945

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	77,098
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,349
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,269)
Employer's Total Pension Expense/(Income)	**$**	**65,178**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 49,753	$ 0
Changes of assumptions	$ 133,055	$ 1,399
Net difference between projected and actual earnings on investments	$ 0	$ 393,477
Changes in proportionate share	$ 27,145	$ 40,630
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 54,826
Total (prior to post-MD contributions)	$ 209,953	$ 490,332
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (280,379)

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	$ (53,753)
2nd Fiscal Year	(58,440)
3rd Fiscal Year	(69,349)
4th Fiscal Year	(106,442)
5th Fiscal Year	7,604
Thereafter	0
Total	$ (280,379)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00047959%
Employer's proportionate share at MD		0.00051368%
Employer's proportionate share of system NPL/(A) at prior MD	$	104,663
Employer's proportionate share of system NPL/(A) at MD	**$**	**61,469**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	120,711
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	11,906
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,916
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	28
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	877
Employer's Total Pension Expense/(Income)	**$**	**9,821**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,754	$ 0
Changes of assumptions	$ 15,388	$ 162
Net difference between projected and actual earnings on investments	$ 0	$ 45,505
Changes in proportionate share	$ 7,971	$ 4,833
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,788	$ 251
Total (prior to post-MD contributions)	$ 31,901	$ 50,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,850)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,813)
2nd Fiscal Year	(2,637)
3rd Fiscal Year	(5,555)
4th Fiscal Year	(9,805)
5th Fiscal Year	1,959
Thereafter	0
Total	$ (18,850)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10326534%
Employer's proportionate share at MD		0.10117406%
Employer's proportionate share of system NPL/(A) at prior MD	$	22,536,049
Employer's proportionate share of system NPL/(A) at MD	**$**	**12,106,974**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	23,775,200
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,344,903
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,756,152
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	177,683
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(286,530)
Employer's Total Pension Expense/(Income)	**$**	**1,647,305**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,133,292	$ 0
Changes of assumptions	$ 3,030,740	$ 31,863
Net difference between projected and actual earnings on investments	$ 0	$ 8,962,699
Changes in proportionate share	$ 436,608	$ 381,847
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 714,428
Total (prior to post-MD contributions)	$ 4,600,640	$ 10,090,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,490,197)

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	$ (926,392)
2nd Fiscal Year	(1,020,835)
3rd Fiscal Year	(1,479,836)
4th Fiscal Year	(2,299,328)
5th Fiscal Year	236,195
Thereafter	0
Total	$ (5,490,197)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00018989%
Employer's proportionate share at MD		0.00015649%
Employer's proportionate share of system NPL/(A) at prior MD	$	41,441
Employer's proportionate share of system NPL/(A) at MD	**$**	**18,726**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	36,774
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,627

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,716
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(583)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,732)
Employer's Total Pension Expense/(Income)	**$**	**(599)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,753	$ 0
Changes of assumptions	$ 4,688	$ 49
Net difference between projected and actual earnings on investments	$ 0	$ 13,863
Changes in proportionate share	$ 3,793	$ 5,060
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 7,174
Total (prior to post-MD contributions)	$ 10,234	$ 26,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,912)

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	$ (3,715)
2nd Fiscal Year	(3,196)
3rd Fiscal Year	(3,695)
4th Fiscal Year	(5,052)
5th Fiscal Year	(254)
Thereafter	0
Total	$ (15,912)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02016696%
Employer's proportionate share at MD		0.01894098%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,401,124
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,266,569**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,450,998
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	438,994
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	328,772
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(76,234)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(27,735)
Employer's Total Pension Expense/(Income)	**$**	**224,803**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 212,166	$ 0
Changes of assumptions	$ 567,390	$ 5,965
Net difference between projected and actual earnings on investments	$ 0	$ 1,677,923
Changes in proportionate share	$ 60,099	$ 215,911
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,708	$ 104,708
Total (prior to post-MD contributions)	$ 887,363	$ 2,004,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,117,144)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (208,212)
2nd Fiscal Year	(211,532)
3rd Fiscal Year	(294,282)
4th Fiscal Year	(442,976)
5th Fiscal Year	39,857
Thereafter	0
Total	$ (1,117,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00091739%
Employer's proportionate share at MD		0.00094277%
Employer's proportionate share of system NPL/(A) at prior MD	$	200,206
Employer's proportionate share of system NPL/(A) at MD	**$**	**112,816**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	221,544
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	21,851
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,364
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,560)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,356)
Employer's Total Pension Expense/(Income)	**$**	**10,448**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,560	$ 0
Changes of assumptions	$ 28,241	$ 297
Net difference between projected and actual earnings on investments	$ 0	$ 83,517
Changes in proportionate share	$ 21,729	$ 12,900
Differences between employer contributions and employer's proportionate share of system contributions	$ 756	$ 18,563
Total (prior to post-MD contributions)	$ 61,286	$ 115,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (53,991)

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	$ (12,977)
2nd Fiscal Year	(5,827)
3rd Fiscal Year	(13,762)
4th Fiscal Year	(22,976)
5th Fiscal Year	1,551
Thereafter	0
Total	$ (53,991)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02680514%
Employer's proportionate share at MD		0.02806920%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,849,804
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,358,895**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,596,067
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	650,558

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	487,217
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(7,979)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	144,013
Employer's Total Pension Expense/(Income)	**$**	**623,251**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 314,415	$ 0
Changes of assumptions	$ 840,833	$ 8,840
Net difference between projected and actual earnings on investments	$ 0	$ 2,486,564
Changes in proportionate share	$ 389,963	$ 155,055
Differences between employer contributions and employer's proportionate share of system contributions	$ 276,654	$ 0
Total (prior to post-MD contributions)	$ 1,821,865	$ 2,650,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (828,594)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (47,979)
2nd Fiscal Year	(65,809)
3rd Fiscal Year	(276,320)
4th Fiscal Year	(540,299)
5th Fiscal Year	101,812
Thereafter	0
Total	$ (828,594)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00566682%
Employer's proportionate share at MD		0.00623031%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,236,695
Employer's proportionate share of system NPL/(A) at MD	**$**	**745,549**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,464,079
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	144,399
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	108,144
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,288)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(22,828)
Employer's Total Pension Expense/(Income)	**$**	**75,028**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 69,788	$ 0
Changes of assumptions	$ 186,633	$ 1,962
Net difference between projected and actual earnings on investments	$ 0	$ 551,924
Changes in proportionate share	$ 127,013	$ 140,688
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 51,155
Total (prior to post-MD contributions)	$ 383,434	$ 745,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (362,295)

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	$ (79,652)
2nd Fiscal Year	(71,999)
3rd Fiscal Year	(102,441)
4th Fiscal Year	(130,980)
5th Fiscal Year	22,778
Thereafter	0
Total	$ (362,295)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00033536%
Employer's proportionate share at MD		0.00039078%
Employer's proportionate share of system NPL/(A) at prior MD	$	73,187
Employer's proportionate share of system NPL/(A) at MD	**$**	**46,763**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	91,831
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,057

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,783
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,968
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,870
Employer's Total Pension Expense/(Income)	**$**	**12,621**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,377	$ 0
Changes of assumptions	$ 11,706	$ 123
Net difference between projected and actual earnings on investments	$ 0	$ 34,618
Changes in proportionate share	$ 9,783	$ 4,366
Differences between employer contributions and employer's proportionate share of system contributions	$ 11,080	$ 0
Total (prior to post-MD contributions)	$ 36,946	$ 39,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,161)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,957
2nd Fiscal Year	560
3rd Fiscal Year	(1,886)
4th Fiscal Year	(5,181)
5th Fiscal Year	2,388
Thereafter	0
Total	$ (2,161)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00383934%
Employer's proportionate share at MD		0.00356641%
Employer's proportionate share of system NPL/(A) at prior MD	$	837,876
Employer's proportionate share of system NPL/(A) at MD	**$**	**426,774**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	838,082
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	82,658
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	61,905
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(16,301)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(12,643)
Employer's Total Pension Expense/(Income)	**$**	**32,961**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 39,949	$ 0
Changes of assumptions	$ 106,834	$ 1,123
Net difference between projected and actual earnings on investments	$ 0	$ 315,937
Changes in proportionate share	$ 14,498	$ 80,854
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 31,680
Total (prior to post-MD contributions)	$ 161,281	$ 429,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (268,313)

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	$ (54,777)
2nd Fiscal Year	(56,138)
3rd Fiscal Year	(71,261)
4th Fiscal Year	(91,648)
5th Fiscal Year	5,511
Thereafter	0
Total	$ (268,313)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00042299%
Employer's proportionate share at MD		0.00056200%
Employer's proportionate share of system NPL/(A) at prior MD	$	92,311
Employer's proportionate share of system NPL/(A) at MD	**$**	**67,252**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	132,066
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	13,025
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	9,755
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	4,941
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,152
Employer's Total Pension Expense/(Income)	**$**	**16,848**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,295	$ 0
Changes of assumptions	$ 16,835	$ 177
Net difference between projected and actual earnings on investments	$ 0	$ 49,786
Changes in proportionate share	$ 24,517	$ 5,382
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,120	$ 0
Total (prior to post-MD contributions)	$ 52,767	$ 55,345
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,578)

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	$ 3,954
2nd Fiscal Year	(193)
3rd Fiscal Year	(2,618)
4th Fiscal Year	(7,204)
5th Fiscal Year	3,484
Thereafter	0
Total	$ (2,578)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00004270%
Employer's proportionate share at MD		0.00004028%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,319
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,820**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,466
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	934
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	699
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(211)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(723)
Employer's Total Pension Expense/(Income)	**$**	**(235)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 451	$ 0
Changes of assumptions	$ 1,207	$ 13
Net difference between projected and actual earnings on investments	$ 0	$ 3,568
Changes in proportionate share	$ 101	$ 624
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,819
Total (prior to post-MD contributions)	$ 1,759	$ 6,024
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,265)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,101)
2nd Fiscal Year	(975)
3rd Fiscal Year	(1,023)
4th Fiscal Year	(1,179)
5th Fiscal Year	13
Thereafter	0
Total	$ (4,265)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00750609%
Employer's proportionate share at MD		0.00848902%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,638,087
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,015,837**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,994,861
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	196,749

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	147,350
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	50,807
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,205
Employer's Total Pension Expense/(Income)	**$**	**210,362**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 95,089	$ 0
Changes of assumptions	$ 254,295	$ 2,673
Net difference between projected and actual earnings on investments	$ 0	$ 752,016
Changes in proportionate share	$ 206,602	$ 55,085
Differences between employer contributions and employer's proportionate share of system contributions	$ 23,976	$ 6,086
Total (prior to post-MD contributions)	$ 579,962	$ 815,860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (235,898)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,866
2nd Fiscal Year	(37,139)
3rd Fiscal Year	(83,953)
4th Fiscal Year	(153,260)
5th Fiscal Year	35,587
Thereafter	0
Total	$ (235,898)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00327573%
Employer's proportionate share at MD		0.00468956%
Employer's proportionate share of system NPL/(A) at prior MD	$	714,877
Employer's proportionate share of system NPL/(A) at MD	**$**	**561,175**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,102,014
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	108,690
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	81,400
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	56,717
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8,247
Employer's Total Pension Expense/(Income)	**$**	**146,364**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 52,530	$ 0
Changes of assumptions	$ 140,479	$ 1,477
Net difference between projected and actual earnings on investments	$ 0	$ 415,434
Changes in proportionate share	$ 228,688	$ 59,910
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,688	$ 2,398
Total (prior to post-MD contributions)	$ 446,385	$ 479,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,834)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 12,080
2nd Fiscal Year	2,938
3rd Fiscal Year	(22,893)
4th Fiscal Year	(56,751)
5th Fiscal Year	31,791
Thereafter	0
Total	$ (32,834)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00073531%
Employer's proportionate share at MD		0.00081206%
Employer's proportionate share of system NPL/(A) at prior MD	$	160,470
Employer's proportionate share of system NPL/(A) at MD	**$**	**97,175**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	190,828
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	18,821
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,096
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,395
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,905
Employer's Total Pension Expense/(Income)	**$**	**24,396**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	9,096	$	0
Changes of assumptions	$	24,326	$	256
Net difference between projected and actual earnings on investments	$	0	$	71,938
Changes in proportionate share	$	16,389	$	1,552
Differences between employer contributions and employer's proportionate share of system contributions	$	14,001	$	0
Total (prior to post-MD contributions)	$	63,812	$	73,746
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(9,934)

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	$	4,111
2nd Fiscal Year		1,114
3rd Fiscal Year		(5,310)
4th Fiscal Year		(13,525)
5th Fiscal Year		3,676
Thereafter		0
Total	$	(9,934)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00003153%
Employer's proportionate share at MD		0.00003511%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,881
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,201**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,251
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	814
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	609
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(44)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(567)
Employer's Total Pension Expense/(Income)	**$**	**(2)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 393	$ 0
Changes of assumptions	$ 1,052	$ 11
Net difference between projected and actual earnings on investments	$ 0	$ 3,110
Changes in proportionate share	$ 731	$ 469
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,450
Total (prior to post-MD contributions)	$ 2,176	$ 5,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,864)

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	$ (738)
2nd Fiscal Year	(630)
3rd Fiscal Year	(728)
4th Fiscal Year	(853)
5th Fiscal Year	85
Thereafter	0
Total	$ (2,864)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00064853%
Employer's proportionate share at MD		0.00044148%
Employer's proportionate share of system NPL/(A) at prior MD	$	141,532
Employer's proportionate share of system NPL/(A) at MD	**$**	**52,830**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	103,745
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,232
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,663
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	464
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,097)
Employer's Total Pension Expense/(Income)	**$**	**7,030**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,945	$ 0
Changes of assumptions	$ 13,225	$ 139
Net difference between projected and actual earnings on investments	$ 0	$ 39,109
Changes in proportionate share	$ 19,699	$ 29,200
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,395	$ 5,106
Total (prior to post-MD contributions)	$ 41,264	$ 73,554
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (32,290)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,395)
2nd Fiscal Year	(5,655)
3rd Fiscal Year	(7,868)
4th Fiscal Year	(14,231)
5th Fiscal Year	(1,141)
Thereafter	0
Total	$ (32,290)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00076969%
Employer's proportionate share at MD		0.00080772%
Employer's proportionate share of system NPL/(A) at prior MD	$	167,973
Employer's proportionate share of system NPL/(A) at MD	**$**	**96,656**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	189,809
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	18,720
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,020
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,307
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,139
Employer's Total Pension Expense/(Income)	**$**	**26,466**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,048	$ 0
Changes of assumptions	$ 24,196	$ 254
Net difference between projected and actual earnings on investments	$ 0	$ 71,553
Changes in proportionate share	$ 10,047	$ 5,555
Differences between employer contributions and employer's proportionate share of system contributions	$ 25,306	$ 0
Total (prior to post-MD contributions)	$ 68,597	$ 77,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,765)

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	$ 4,569
2nd Fiscal Year	2,133
3rd Fiscal Year	(5,433)
4th Fiscal Year	(13,661)
5th Fiscal Year	3,627
Thereafter	0
Total	$ (8,765)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00043391%
Employer's proportionate share at MD		0.00045923%
Employer's proportionate share of system NPL/(A) at prior MD	$	94,694
Employer's proportionate share of system NPL/(A) at MD	**$**	**54,954**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	107,916
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,644
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,971
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,730
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,480
Employer's Total Pension Expense/(Income)	**$**	**13,181**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,144	$ 0
Changes of assumptions	$ 13,757	$ 145
Net difference between projected and actual earnings on investments	$ 0	$ 40,682
Changes in proportionate share	$ 40,339	$ 18,038
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,078	$ 2,673
Total (prior to post-MD contributions)	$ 64,318	$ 61,538
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,780

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 2,043
2nd Fiscal Year	1,312
3rd Fiscal Year	4,126
4th Fiscal Year	(6,151)
5th Fiscal Year	1,449
Thereafter	0
Total	$ 2,780

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01158193%
Employer's proportionate share at MD		0.01465115%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,527,575
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,753,227**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,442,918
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	339,569

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	254,311
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(29,582)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	65,471
Employer's Total Pension Expense/(Income)	**$**	**290,200**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 164,113	$ 0
Changes of assumptions	$ 438,885	$ 4,614
Net difference between projected and actual earnings on investments	$ 0	$ 1,297,900
Changes in proportionate share	$ 512,342	$ 345,271
Differences between employer contributions and employer's proportionate share of system contributions	$ 96,100	$ 0
Total (prior to post-MD contributions)	$ 1,211,440	$ 1,647,785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (436,345)

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	$ (75,687)
2nd Fiscal Year	(58,445)
3rd Fiscal Year	(146,796)
4th Fiscal Year	(235,198)
5th Fiscal Year	79,781
Thereafter	0
Total	$ (436,345)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00044361%
Employer's proportionate share at MD		0.00082500%
Employer's proportionate share of system NPL/(A) at prior MD	$	96,811
Employer's proportionate share of system NPL/(A) at MD	**$**	**98,723**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	193,869
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	19,121
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,320
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,335
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,192
Employer's Total Pension Expense/(Income)	**$**	**19,847**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,241	$ 0
Changes of assumptions	$ 24,713	$ 260
Net difference between projected and actual earnings on investments	$ 0	$ 73,084
Changes in proportionate share	$ 56,430	$ 14,956
Differences between employer contributions and employer's proportionate share of system contributions	$ 8,876	$ 0
Total (prior to post-MD contributions)	$ 99,260	$ 88,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 10,960

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	$ 1,812
2nd Fiscal Year	5,369
3rd Fiscal Year	1,568
4th Fiscal Year	(5,172)
5th Fiscal Year	7,382
Thereafter	0
Total	$ 10,960

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(16,207)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,049)
Employer's Total Pension Expense/(Income)	**$**	**(17,256)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 13,239	$ 76,589
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,438	$ 5,707
Total (prior to post-MD contributions)	$ 14,677	$ 82,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (67,619)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (20,310)
2nd Fiscal Year	(19,122)
3rd Fiscal Year	(21,523)
4th Fiscal Year	(6,664)
5th Fiscal Year	0
Thereafter	0
Total	$ (67,619)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		2.72785005%
Employer's proportionate share at MD		2.55676700%
Employer's proportionate share of system NPL/(A) at prior MD	$	595,310,707
Employer's proportionate share of system NPL/(A) at MD	**$**	**305,955,008**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	600,822,447
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	59,257,984
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	44,379,662
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(22,796,734)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,424,879
Employer's Total Pension Expense/(Income)	**$**	**23,007,807**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 28,639,389	$ 0
Changes of assumptions	$ 76,589,751	$ 805,201
Net difference between projected and actual earnings on investments	$ 0	$ 226,496,122
Changes in proportionate share	$ 0	$ 50,332,839
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,528,198	$ 733,435
Total (prior to post-MD contributions)	$ 110,757,338	$ 278,367,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (167,610,259)

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	$ (35,157,778)
2nd Fiscal Year	(34,561,248)
3rd Fiscal Year	(42,084,700)
4th Fiscal Year	(60,848,149)
5th Fiscal Year	5,041,616
Thereafter	0
Total	$ (167,610,259)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00025986%
Employer's proportionate share at MD		0.00026994%
Employer's proportionate share of system NPL/(A) at prior MD	$	56,710
Employer's proportionate share of system NPL/(A) at MD	**$**	**32,302**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	63,434
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,256
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,686
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	324
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,205
Employer's Total Pension Expense/(Income)	**$**	**6,215**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,024	$ 0
Changes of assumptions	$ 8,086	$ 85
Net difference between projected and actual earnings on investments	$ 0	$ 23,913
Changes in proportionate share	$ 2,498	$ 3,342
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,571	$ 566
Total (prior to post-MD contributions)	$ 16,179	$ 27,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,727)

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	$ (1,643)
2nd Fiscal Year	(1,911)
3rd Fiscal Year	(3,686)
4th Fiscal Year	(5,475)
5th Fiscal Year	987
Thereafter	0
Total	$ (11,727)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04682745%
Employer's proportionate share at MD		0.04209479%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,219,360
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,037,265**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,891,983
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	975,628
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	730,670
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	53,826
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	53,576
Employer's Total Pension Expense/(Income)	**$**	**838,072**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 471,521	$ 0
Changes of assumptions	$ 1,260,979	$ 13,257
Net difference between projected and actual earnings on investments	$ 0	$ 3,729,048
Changes in proportionate share	$ 613,250	$ 676,805
Differences between employer contributions and employer's proportionate share of system contributions	$ 126,057	$ 116,889
Total (prior to post-MD contributions)	$ 2,471,807	$ 4,535,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,064,192)

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	$ (200,082)
2nd Fiscal Year	(276,573)
3rd Fiscal Year	(612,848)
4th Fiscal Year	(1,033,995)
5th Fiscal Year	59,305
Thereafter	0
Total	$ (2,064,192)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01576941%
Employer's proportionate share at MD		0.01286743%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,441,428
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,539,778**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,023,756
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	298,227
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	223,349
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,328
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,044
Employer's Total Pension Expense/(Income)	**$**	**245,721**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 144,133	$ 0
Changes of assumptions	$ 385,453	$ 4,052
Net difference between projected and actual earnings on investments	$ 0	$ 1,139,886
Changes in proportionate share	$ 268,921	$ 426,276
Differences between employer contributions and employer's proportionate share of system contributions	$ 54,916	$ 50,461
Total (prior to post-MD contributions)	$ 853,423	$ 1,620,675
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (767,252)

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	$ (92,081)
2nd Fiscal Year	(125,620)
3rd Fiscal Year	(203,396)
4th Fiscal Year	(347,643)
5th Fiscal Year	1,487
Thereafter	0
Total	$ (767,252)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00053982%
Employer's proportionate share at MD		0.00008145%
Employer's proportionate share of system NPL/(A) at prior MD	$	117,807
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,747**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	19,140
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,888
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,414
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(21,976)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	614
Employer's Total Pension Expense/(Income)	**$**	**(19,948)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 912	$ 0
Changes of assumptions	$ 2,440	$ 26
Net difference between projected and actual earnings on investments	$ 0	$ 7,215
Changes in proportionate share	$ 3,269	$ 81,017
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,772	$ 4,380
Total (prior to post-MD contributions)	$ 9,393	$ 92,638
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (83,245)

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	$ (20,681)
2nd Fiscal Year	(18,776)
3rd Fiscal Year	(20,576)
4th Fiscal Year	(17,715)
5th Fiscal Year	(5,497)
Thereafter	0
Total	$ (83,245)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00354510%
Employer's proportionate share at MD		0.00038147%
Employer's proportionate share of system NPL/(A) at prior MD	$	773,663
Employer's proportionate share of system NPL/(A) at MD	**$**	**45,649**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	89,643
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,841
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,621
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(33,837)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(8,748)
Employer's Total Pension Expense/(Income)	**$**	**(35,964)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,273	$ 0
Changes of assumptions	$ 11,427	$ 120
Net difference between projected and actual earnings on investments	$ 0	$ 33,793
Changes in proportionate share	$ 200,985	$ 585,198
Differences between employer contributions and employer's proportionate share of system contributions	$ 12,755	$ 63,724
Total (prior to post-MD contributions)	$ 229,440	$ 682,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (453,395)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (49,772)
2nd Fiscal Year	(90,937)
3rd Fiscal Year	(148,665)
4th Fiscal Year	(124,967)
5th Fiscal Year	(39,054)
Thereafter	0
Total	$ (453,395)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03752420%
Employer's proportionate share at MD		0.03898639%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,189,071
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,665,299**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,161,530
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	903,584
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	676,715
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	266,481
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	81,262
Employer's Total Pension Expense/(Income)	**$**	**1,024,458**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 436,702	$ 0
Changes of assumptions	$ 1,167,865	$ 12,278
Net difference between projected and actual earnings on investments	$ 0	$ 3,453,684
Changes in proportionate share	$ 802,594	$ 203,602
Differences between employer contributions and employer's proportionate share of system contributions	$ 246,908	$ 49,171
Total (prior to post-MD contributions)	$ 2,654,069	$ 3,718,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,064,666)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,204)
2nd Fiscal Year	(46,412)
3rd Fiscal Year	(392,306)
4th Fiscal Year	(762,887)
5th Fiscal Year	138,143
Thereafter	0
Total	$ (1,064,666)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02621407%
Employer's proportionate share at MD		0.02465948%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,720,812
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,950,872**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,794,806
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	571,531

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	428,033
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(221,259)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	160,311
Employer's Total Pension Expense/(Income)	**$**	**367,085**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 276,221	$ 0
Changes of assumptions	$ 738,692	$ 7,766
Net difference between projected and actual earnings on investments	$ 0	$ 2,184,507
Changes in proportionate share	$ 0	$ 432,054
Differences between employer contributions and employer's proportionate share of system contributions	$ 620,829	$ 21,200
Total (prior to post-MD contributions)	$ 1,635,742	$ 2,645,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,009,785)

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	$ (205,272)
2nd Fiscal Year	(187,028)
3rd Fiscal Year	(238,427)
4th Fiscal Year	(466,821)
5th Fiscal Year	87,762
Thereafter	0
Total	$ (1,009,785)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00433687%
Employer's proportionate share at MD		0.00125127%
Employer's proportionate share of system NPL/(A) at prior MD	$	946,454
Employer's proportionate share of system NPL/(A) at MD	**$**	**149,733**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	294,040
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	29,001
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	21,719
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	20,457
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	23,570
Employer's Total Pension Expense/(Income)	**$**	**65,746**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 14,016	$ 0
Changes of assumptions	$ 37,483	$ 394
Net difference between projected and actual earnings on investments	$ 0	$ 110,846
Changes in proportionate share	$ 391,206	$ 431,602
Differences between employer contributions and employer's proportionate share of system contributions	$ 60,307	$ 24,680
Total (prior to post-MD contributions)	$ 503,012	$ 567,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (64,510)

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	$ 34,353
2nd Fiscal Year	28,081
3rd Fiscal Year	2,798
4th Fiscal Year	(92,960)
5th Fiscal Year	(36,783)
Thereafter	0
Total	$ (64,510)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00032358%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**38,721**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	76,039
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,500
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,617
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,287
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,059
Employer's Total Pension Expense/(Income)	**$**	**16,963**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,625	$ 0
Changes of assumptions	$ 9,693	$ 102
Net difference between projected and actual earnings on investments	$ 0	$ 28,665
Changes in proportionate share	$ 45,261	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,580	$ 2,109
Total (prior to post-MD contributions)	$ 63,159	$ 30,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 32,283

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 8,844
2nd Fiscal Year	8,528
3rd Fiscal Year	6,917
4th Fiscal Year	3,201
5th Fiscal Year	4,793
Thereafter	0
Total	$ 32,283

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00074323%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**88,938**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	174,654
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	17,226

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	12,901
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	23,627
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,291
Employer's Total Pension Expense/(Income)	**$**	**45,819**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,325	$ 0
Changes of assumptions	$ 22,264	$ 234
Net difference between projected and actual earnings on investments	$ 0	$ 65,840
Changes in proportionate share	$ 103,960	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 32,905	$ 0
Total (prior to post-MD contributions)	$ 167,454	$ 66,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 101,380

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	$ 27,172
2nd Fiscal Year	26,444
3rd Fiscal Year	22,552
4th Fiscal Year	12,428
5th Fiscal Year	12,784
Thereafter	0
Total	$ 101,380

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00010338%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	22,561
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)	$	(460)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,378
Employer's Total Pension Expense/(Income)	**$**	**918**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	9,325	$	14,460
Differences between employer contributions and employer's proportionate share of system contributions	$	3,855	$	0
Total (prior to post-MD contributions)	$	13,180	$	14,460
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,280)

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	$	918
2nd Fiscal Year		918
3rd Fiscal Year		413
4th Fiscal Year		(2,213)
5th Fiscal Year		(1,316)
Thereafter		0
Total	$	(1,280)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2893: Pleasant Hill Goshen Fire & Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00341055%
Employer's proportionate share at MD		0.00333662%
Employer's proportionate share of system NPL/(A) at prior MD	$	744,299
Employer's proportionate share of system NPL/(A) at MD	**$**	**399,276**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	784,082
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	77,333
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	57,916
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	8,542
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,983
Employer's Total Pension Expense/(Income)	**$**	**81,441**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 37,375	$ 0
Changes of assumptions	$ 99,951	$ 1,051
Net difference between projected and actual earnings on investments	$ 0	$ 295,581
Changes in proportionate share	$ 98,282	$ 34,263
Differences between employer contributions and employer's proportionate share of system contributions	$ 51,158	$ 447
Total (prior to post-MD contributions)	$ 286,766	$ 331,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (44,576)

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	$ 10,906
2nd Fiscal Year	20,811
3rd Fiscal Year	(23,522)
4th Fiscal Year	(64,194)
5th Fiscal Year	11,424
Thereafter	0
Total	$ (44,576)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00005252%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,285**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,342
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,217

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	912
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,670
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	401
Employer's Total Pension Expense/(Income)	**$**	**2,983**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 588	$ 0
Changes of assumptions	$ 1,573	$ 17
Net difference between projected and actual earnings on investments	$ 0	$ 4,653
Changes in proportionate share	$ 7,347	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,243	$ 0
Total (prior to post-MD contributions)	$ 10,751	$ 4,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 6,081

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	$ 1,665
2nd Fiscal Year	1,614
3rd Fiscal Year	1,323
4th Fiscal Year	657
5th Fiscal Year	824
Thereafter	0
Total	$ 6,081

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective 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)	$	30,942
Employer's Total Pension Expense/(Income)	**$**	**30,942**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 127,494	$ 0
Total (prior to post-MD contributions)	$ 127,494	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 127,494

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 30,942
2nd Fiscal Year	30,942
3rd Fiscal Year	30,942
4th Fiscal Year	25,435
5th Fiscal Year	9,233
Thereafter	0
Total	$ 127,494

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2896: CareOregon Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	9,915
Employer's Total Pension Expense/(Income)	**$**	**9,915**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 39,452	$ 0
Total (prior to post-MD contributions)	$ 39,452	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 39,452

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	$ 9,915
2nd Fiscal Year	9,915
3rd Fiscal Year	9,915
4th Fiscal Year	7,259
5th Fiscal Year	2,448
Thereafter	0
Total	$ 39,452

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	194
Employer's Total Pension Expense/(Income)	**$**	**194**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 856	$ 0
Total (prior to post-MD contributions)	$ 856	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 856

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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
2nd Fiscal Year	194
3rd Fiscal Year	194
4th Fiscal Year	194
5th Fiscal Year	80
Thereafter	0
Total	$ 856

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05139604%
Employer's proportionate share at MD		0.05417102%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,216,384
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,482,364**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,729,813
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,255,517

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	940,286
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	399,069
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(311,248)
Employer's Total Pension Expense/(Income)	**$**	**1,028,107**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 606,792	$ 0
Changes of assumptions	$ 1,622,731	$ 17,060
Net difference between projected and actual earnings on investments	$ 0	$ 4,798,844
Changes in proportionate share	$ 1,249,536	$ 21,629
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 854,217
Total (prior to post-MD contributions)	$ 3,479,059	$ 5,691,750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,212,691)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (334,824)
2nd Fiscal Year	(352,442)
3rd Fiscal Year	(553,227)
4th Fiscal Year	(1,119,732)
5th Fiscal Year	147,534
Thereafter	0
Total	$ (2,212,691)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08500701%
Employer's proportionate share at MD		0.08734052%
Employer's proportionate share of system NPL/(A) at prior MD	$	18,551,453
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,451,586**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,524,414
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,024,284
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,516,033
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	100,923
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(324,888)
Employer's Total Pension Expense/(Income)	**$**	**1,292,068**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 978,337	$ 0
Changes of assumptions	$ 2,616,347	$ 27,506
Net difference between projected and actual earnings on investments	$ 0	$ 7,737,228
Changes in proportionate share	$ 612,617	$ 658,629
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 890,366
Total (prior to post-MD contributions)	$ 4,207,301	$ 9,313,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,106,428)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (935,307)
2nd Fiscal Year	(1,059,054)
3rd Fiscal Year	(1,393,338)
4th Fiscal Year	(1,956,032)
5th Fiscal Year	237,302
Thereafter	0
Total	$ (5,106,428)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05838112%
Employer's proportionate share at MD		0.04587045%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,740,768
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,489,078**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,779,236
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,063,136
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	796,207
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(619,181)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(494,551)
Employer's Total Pension Expense/(Income)	**$**	**(317,525)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 513,814	$ 0
Changes of assumptions	$ 1,374,082	$ 14,446
Net difference between projected and actual earnings on investments	$ 0	$ 4,063,522
Changes in proportionate share	$ 250,603	$ 2,469,379
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,148,281
Total (prior to post-MD contributions)	$ 2,138,499	$ 7,695,628
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,557,129)

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	$ (1,463,868)
2nd Fiscal Year	(1,347,129)
3rd Fiscal Year	(1,201,323)
4th Fiscal Year	(1,479,493)
5th Fiscal Year	(65,317)
Thereafter	0
Total	$ (5,557,129)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09417005%
Employer's proportionate share at MD		0.09146908%
Employer's proportionate share of system NPL/(A) at prior MD	$	20,551,144
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,945,629**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	21,494,597
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,119,972
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,587,695
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(352,845)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(508,721)
Employer's Total Pension Expense/(Income)	**$**	**726,129**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,024,582	$ 0
Changes of assumptions	$ 2,740,021	$ 28,806
Net difference between projected and actual earnings on investments	$ 0	$ 8,102,964
Changes in proportionate share	$ 497,097	$ 1,045,545
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,409,991
Total (prior to post-MD contributions)	$ 4,261,700	$ 10,587,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,325,606)

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	$ (1,493,659)
2nd Fiscal Year	(1,402,094)
3rd Fiscal Year	(1,431,704)
4th Fiscal Year	(2,164,005)
5th Fiscal Year	165,855
Thereafter	0
Total	$ (6,325,606)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.30585551%
Employer's proportionate share at MD		0.29180023%
Employer's proportionate share of system NPL/(A) at prior MD	$	66,748,192
Employer's proportionate share of system NPL/(A) at MD	**$**	**34,918,216**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	68,571,023
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,763,031
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,064,989
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,891,113)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,039,541)
Employer's Total Pension Expense/(Income)	**$**	**1,134,335**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,268,573	$ 0
Changes of assumptions	$ 8,741,081	$ 91,896
Net difference between projected and actual earnings on investments	$ 0	$ 25,849,685
Changes in proportionate share	$ 837,339	$ 4,051,271
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 5,534,458
Total (prior to post-MD contributions)	$ 12,846,993	$ 35,527,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,680,317)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,561,784)
2nd Fiscal Year	(5,026,073)
3rd Fiscal Year	(5,201,136)
4th Fiscal Year	(7,304,500)
5th Fiscal Year	413,176
Thereafter	0
Total	$ (22,680,317)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.30626043%
Employer's proportionate share at MD		0.31090797%
Employer's proportionate share of system NPL/(A) at prior MD	$	66,836,560
Employer's proportionate share of system NPL/(A) at MD	**$**	**37,204,740**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	73,061,209
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,205,889
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,396,655
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,984,548
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,204,266)
Employer's Total Pension Expense/(Income)	**$**	**5,176,937**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,482,607	$ 0
Changes of assumptions	$ 9,313,467	$ 97,914
Net difference between projected and actual earnings on investments	$ 0	$ 27,542,380
Changes in proportionate share	$ 6,070,401	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 8,183,565
Total (prior to post-MD contributions)	$ 18,866,475	$ 35,823,859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,957,384)

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	$ (2,890,578)
2nd Fiscal Year	(3,487,178)
3rd Fiscal Year	(4,137,462)
4th Fiscal Year	(7,063,764)
5th Fiscal Year	621,597
Thereafter	0
Total	$ (16,957,384)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07913060%
Employer's proportionate share at MD		0.08872203%
Employer's proportionate share of system NPL/(A) at prior MD	$	17,269,019
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,616,904**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,849,059
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,056,303
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,540,013
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	801,867
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	41,875
Employer's Total Pension Expense/(Income)	**$**	**2,383,755**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 993,812	$ 0
Changes of assumptions	$ 2,657,731	$ 27,941
Net difference between projected and actual earnings on investments	$ 0	$ 7,859,612
Changes in proportionate share	$ 1,992,350	$ 187,495
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,303	$ 193,373
Total (prior to post-MD contributions)	$ 5,674,196	$ 8,268,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,594,225)

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	$ (27,724)
2nd Fiscal Year	(390,043)
3rd Fiscal Year	(883,939)
4th Fiscal Year	(1,643,604)
5th Fiscal Year	351,084
Thereafter	0
Total	$ (2,594,225)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.26513161%
Employer's proportionate share at MD		0.25171603%
Employer's proportionate share of system NPL/(A) at prior MD	$	57,860,837
Employer's proportionate share of system NPL/(A) at MD	**$**	**30,121,548**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	59,151,515
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,834,002
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,369,218
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	749,926
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,187,905)
Employer's Total Pension Expense/(Income)	**$**	**3,931,239**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,819,574	$ 0
Changes of assumptions	$ 7,540,330	$ 79,273
Net difference between projected and actual earnings on investments	$ 0	$ 22,298,749
Changes in proportionate share	$ 2,394,988	$ 1,876,521
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,995,134
Total (prior to post-MD contributions)	$ 12,754,892	$ 27,249,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,494,785)

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	$ (2,464,609)
2nd Fiscal Year	(2,681,416)
3rd Fiscal Year	(3,760,413)
4th Fiscal Year	(6,017,252)
5th Fiscal Year	428,906
Thereafter	0
Total	$ (14,494,785)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23457676%
Employer's proportionate share at MD		0.22676364%
Employer's proportionate share of system NPL/(A) at prior MD	$	51,192,717
Employer's proportionate share of system NPL/(A) at MD	**$**	**27,135,625**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	53,287,877
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,255,683
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,936,101
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	466,660
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,175,075)
Employer's Total Pension Expense/(Income)	**$**	**3,227,686**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,540,072	$ 0
Changes of assumptions	$ 6,792,864	$ 71,415
Net difference between projected and actual earnings on investments	$ 0	$ 20,088,293
Changes in proportionate share	$ 1,618,417	$ 1,092,870
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,215,946
Total (prior to post-MD contributions)	$ 10,951,353	$ 24,468,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,517,171)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,419,986)
2nd Fiscal Year	(2,648,915)
3rd Fiscal Year	(3,472,506)
4th Fiscal Year	(5,388,316)
5th Fiscal Year	412,552
Thereafter	0
Total	$ (13,517,171)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.53966656%
Employer's proportionate share at MD		0.39890442%
Employer's proportionate share of system NPL/(A) at prior MD	$	117,773,805
Employer's proportionate share of system NPL/(A) at MD	**$**	**47,734,817**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	93,739,762
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,245,376
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,924,074
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(16,428,813)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	29,348,014
Employer's Total Pension Expense/(Income)	**$**	**19,843,275**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,468,291	$ 0
Changes of assumptions	$ 11,949,462	$ 125,627
Net difference between projected and actual earnings on investments	$ 0	$ 35,337,715
Changes in proportionate share	$ 13,825,153	$ 54,949,324
Differences between employer contributions and employer's proportionate share of system contributions	$ 71,839,821	$ 9,191,506
Total (prior to post-MD contributions)	$ 102,082,727	$ 99,604,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,478,555

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	$ 10,285,935
2nd Fiscal Year	10,513,977
3rd Fiscal Year	(4,276,512)
4th Fiscal Year	(13,013,276)
5th Fiscal Year	(1,031,569)
Thereafter	0
Total	$ 2,478,555

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.37522677%
Employer's proportionate share at MD		0.34401404%
Employer's proportionate share of system NPL/(A) at prior MD	$	81,887,387
Employer's proportionate share of system NPL/(A) at MD	**$**	**41,166,371**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	80,840,905
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,973,186
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,971,302
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(51,388)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(882,754)
Employer's Total Pension Expense/(Income)	**$**	**5,037,160**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,853,441	$ 0
Changes of assumptions	$ 10,305,182	$ 108,340
Net difference between projected and actual earnings on investments	$ 0	$ 30,475,145
Changes in proportionate share	$ 1,710,855	$ 4,908,799
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,779,724	$ 3,166,995
Total (prior to post-MD contributions)	$ 17,649,202	$ 38,659,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,010,077)

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	$ (3,733,049)
2nd Fiscal Year	(4,170,854)
3rd Fiscal Year	(4,969,986)
4th Fiscal Year	(8,503,311)
5th Fiscal Year	367,123
Thereafter	0
Total	$ (21,010,077)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16609298%
Employer's proportionate share at MD		0.16149340%
Employer's proportionate share of system NPL/(A) at prior MD	$	36,247,201
Employer's proportionate share of system NPL/(A) at MD	**$**	**19,325,075**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	37,949,825
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,742,920
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,803,158
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(241,906)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(641,666)
Employer's Total Pension Expense/(Income)	**$**	**1,919,586**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,808,953	$ 0
Changes of assumptions	$ 4,837,648	$ 50,859
Net difference between projected and actual earnings on investments	$ 0	$ 14,306,203
Changes in proportionate share	$ 127,968	$ 1,309,021
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,720,847
Total (prior to post-MD contributions)	$ 6,774,569	$ 17,386,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,612,361)

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	$ (2,160,625)
2nd Fiscal Year	(2,334,145)
3rd Fiscal Year	(2,639,771)
4th Fiscal Year	(3,806,146)
5th Fiscal Year	328,326
Thereafter	0
Total	$ (10,612,361)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02226768%
Employer's proportionate share at MD		0.02352765%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,859,574
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,815,431**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,528,834
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	545,298

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	408,387
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	148,567
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(134,619)
Employer's Total Pension Expense/(Income)	**$**	**422,335**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 263,543	$ 0
Changes of assumptions	$ 704,787	$ 7,410
Net difference between projected and actual earnings on investments	$ 0	$ 2,084,242
Changes in proportionate share	$ 520,978	$ 17,876
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 351,239
Total (prior to post-MD contributions)	$ 1,489,308	$ 2,460,767
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (971,459)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (111,019)
2nd Fiscal Year	(168,069)
3rd Fiscal Year	(279,349)
4th Fiscal Year	(484,881)
5th Fiscal Year	71,860
Thereafter	0
Total	$ (971,459)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04068234%
Employer's proportionate share at MD		0.03920816%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,878,286
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,691,837**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,213,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	908,724

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	680,565
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(271,033)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(137,016)
Employer's Total Pension Expense/(Income)	**$**	**272,516**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 439,187	$ 0
Changes of assumptions	$ 1,174,508	$ 12,348
Net difference between projected and actual earnings on investments	$ 0	$ 3,473,330
Changes in proportionate share	$ 0	$ 376,122
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 375,713
Total (prior to post-MD contributions)	$ 1,613,695	$ 4,237,513
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,623,818)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (579,180)
2nd Fiscal Year	(547,789)
3rd Fiscal Year	(642,455)
4th Fiscal Year	(931,316)
5th Fiscal Year	76,920
Thereafter	0
Total	$ (2,623,818)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01943014%
Employer's proportionate share at MD		0.01856502%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,240,325
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,221,579**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,362,650
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	430,280
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	322,247
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	105,343
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(56,129)
Employer's Total Pension Expense/(Income)	**$**	**371,461**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 207,954	$ 0
Changes of assumptions	$ 556,128	$ 5,847
Net difference between projected and actual earnings on investments	$ 0	$ 1,644,618
Changes in proportionate share	$ 212,134	$ 121,010
Differences between employer contributions and employer's proportionate share of system contributions	$ 21,684	$ 120,505
Total (prior to post-MD contributions)	$ 997,900	$ 1,891,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (894,080)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (107,532)
2nd Fiscal Year	(155,991)
3rd Fiscal Year	(251,488)
4th Fiscal Year	(420,134)
5th Fiscal Year	41,066
Thereafter	0
Total	$ (894,080)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08488989%
Employer's proportionate share at MD		0.08836531%
Employer's proportionate share of system NPL/(A) at prior MD	$	18,525,894
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,574,217**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,765,233
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,048,036
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,533,821
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	283,875
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(600,326)
Employer's Total Pension Expense/(Income)	**$**	**1,217,370**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 989,816	$ 0
Changes of assumptions	$ 2,647,045	$ 27,829
Net difference between projected and actual earnings on investments	$ 0	$ 7,828,011
Changes in proportionate share	$ 715,546	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,571,883
Total (prior to post-MD contributions)	$ 4,352,407	$ 9,427,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,075,316)

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	$ (992,658)
2nd Fiscal Year	(1,051,152)
3rd Fiscal Year	(1,291,016)
4th Fiscal Year	(1,964,652)
5th Fiscal Year	224,162
Thereafter	0
Total	$ (5,075,316)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.22424167%
Employer's proportionate share at MD		0.20866676%
Employer's proportionate share of system NPL/(A) at prior MD	$	48,937,245
Employer's proportionate share of system NPL/(A) at MD	**$**	**24,970,066**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	49,035,236
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,836,253
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,621,980
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(931,346)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(468,622)
Employer's Total Pension Expense/(Income)	**$**	**2,222,012**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,337,361	$ 0
Changes of assumptions	$ 6,250,759	$ 65,715
Net difference between projected and actual earnings on investments	$ 0	$ 18,485,146
Changes in proportionate share	$ 89,336	$ 3,158,736
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,080	$ 1,424,923
Total (prior to post-MD contributions)	$ 8,681,536	$ 23,134,520
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,452,984)

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	$ (2,881,927)
2nd Fiscal Year	(3,022,257)
3rd Fiscal Year	(3,718,105)
4th Fiscal Year	(5,174,218)
5th Fiscal Year	343,523
Thereafter	0
Total	$ (14,452,984)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08883350%
Employer's proportionate share at MD		0.09779017%
Employer's proportionate share of system NPL/(A) at prior MD	$	19,386,525
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,702,041**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	22,980,009
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,266,475
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,697,415
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	205,145
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(221,714)
Employer's Total Pension Expense/(Income)	**$**	**1,680,846**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,095,388	$ 0
Changes of assumptions	$ 2,929,373	$ 30,797
Net difference between projected and actual earnings on investments	$ 0	$ 8,662,930
Changes in proportionate share	$ 1,385,286	$ 387,330
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 448,859
Total (prior to post-MD contributions)	$ 5,410,047	$ 9,529,916
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,119,869)

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	$ (729,678)
2nd Fiscal Year	(848,766)
3rd Fiscal Year	(1,061,321)
4th Fiscal Year	(1,848,350)
5th Fiscal Year	368,246
Thereafter	0
Total	$ (4,119,869)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00699937%
Employer's proportionate share at MD		0.00661801%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,527,503
Employer's proportionate share of system NPL/(A) at MD	**$**	**791,943**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,555,186
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	153,385
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	114,874
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(36,548)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	25,040
Employer's Total Pension Expense/(Income)	**$**	**103,366**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 74,131	$ 0
Changes of assumptions	$ 198,247	$ 2,084
Net difference between projected and actual earnings on investments	$ 0	$ 586,269
Changes in proportionate share	$ 27,886	$ 159,884
Differences between employer contributions and employer's proportionate share of system contributions	$ 63,022	$ 0
Total (prior to post-MD contributions)	$ 363,286	$ 748,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (384,951)

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	$ (55,391)
2nd Fiscal Year	(86,117)
3rd Fiscal Year	(110,414)
4th Fiscal Year	(150,336)
5th Fiscal Year	17,306
Thereafter	0
Total	$ (384,951)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00541648%
Employer's proportionate share at MD		0.00475643%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,182,062
Employer's proportionate share of system NPL/(A) at MD	**$**	**569,177**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,117,728
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	110,239
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	82,561
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(33,203)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,828
Employer's Total Pension Expense/(Income)	**$**	**60,186**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 53,279	$ 0
Changes of assumptions	$ 142,482	$ 1,498
Net difference between projected and actual earnings on investments	$ 0	$ 421,357
Changes in proportionate share	$ 87,875	$ 164,221
Differences between employer contributions and employer's proportionate share of system contributions	$ 59,935	$ 38,644
Total (prior to post-MD contributions)	$ 343,571	$ 625,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (282,149)

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	$ (74,110)
2nd Fiscal Year	(48,564)
3rd Fiscal Year	(58,253)
4th Fiscal Year	(109,484)
5th Fiscal Year	8,262
Thereafter	0
Total	$ (282,149)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01768828%
Employer's proportionate share at MD		0.01682818%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,860,191
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,013,741**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,954,505
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	390,025
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	292,099
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(45,291)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	54,277
Employer's Total Pension Expense/(Income)	**$**	**301,085**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 188,499	$ 0
Changes of assumptions	$ 504,100	$ 5,300
Net difference between projected and actual earnings on investments	$ 0	$ 1,490,757
Changes in proportionate share	$ 30,262	$ 179,755
Differences between employer contributions and employer's proportionate share of system contributions	$ 157,784	$ 0
Total (prior to post-MD contributions)	$ 880,645	$ 1,675,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (795,167)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (115,215)
2nd Fiscal Year	(148,380)
3rd Fiscal Year	(213,853)
4th Fiscal Year	(362,279)
5th Fiscal Year	44,561
Thereafter	0
Total	$ (795,167)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01514700%
Employer's proportionate share at MD		0.01649072%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,305,596
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,973,359**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,875,204
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	382,204
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	286,241
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	10,491
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	113,234
Employer's Total Pension Expense/(Income)	**$**	**409,966**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 184,719	$ 0
Changes of assumptions	$ 493,991	$ 5,193
Net difference between projected and actual earnings on investments	$ 0	$ 1,460,862
Changes in proportionate share	$ 254,851	$ 221,581
Differences between employer contributions and employer's proportionate share of system contributions	$ 419,597	$ 1,438
Total (prior to post-MD contributions)	$ 1,353,158	$ 1,689,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (335,916)

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	$ (398)
2nd Fiscal Year	(57,089)
3rd Fiscal Year	(134,830)
4th Fiscal Year	(240,361)
5th Fiscal Year	96,762
Thereafter	0
Total	$ (335,916)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.32261250%
Employer's proportionate share at MD		0.32319384%
Employer's proportionate share of system NPL/(A) at prior MD	$	70,405,144
Employer's proportionate share of system NPL/(A) at MD	**$**	**38,674,926**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	75,948,303
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,490,638
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,609,910
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	387,597
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(408,049)
Employer's Total Pension Expense/(Income)	**$**	**5,589,458**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,620,226	$ 0
Changes of assumptions	$ 9,681,498	$ 101,783
Net difference between projected and actual earnings on investments	$ 0	$ 28,630,748
Changes in proportionate share	$ 2,364,236	$ 1,553,038
Differences between employer contributions and employer's proportionate share of system contributions	$ 437,762	$ 1,762,562
Total (prior to post-MD contributions)	$ 16,103,722	$ 32,048,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,944,409)

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	$ (2,343,944)
2nd Fiscal Year	(3,400,201)
3rd Fiscal Year	(4,138,027)
4th Fiscal Year	(6,918,781)
5th Fiscal Year	856,545
Thereafter	0
Total	$ (15,944,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07871281%
Employer's proportionate share at MD		0.07687728%
Employer's proportionate share of system NPL/(A) at prior MD	$	17,177,843
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,199,504**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,065,626
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,781,779
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,334,415
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	274,518
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(148,475)
Employer's Total Pension Expense/(Income)	**$**	**1,460,458**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 861,134	$ 0
Changes of assumptions	$ 2,302,913	$ 24,211
Net difference between projected and actual earnings on investments	$ 0	$ 6,810,322
Changes in proportionate share	$ 978,914	$ 273,097
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,084	$ 373,189
Total (prior to post-MD contributions)	$ 4,160,045	$ 7,480,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,320,774)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (410,144)
2nd Fiscal Year	(528,630)
3rd Fiscal Year	(898,811)
4th Fiscal Year	(1,668,848)
5th Fiscal Year	185,658
Thereafter	0
Total	$ (3,320,774)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.59030632%
Employer's proportionate share at MD		0.55566889%
Employer's proportionate share of system NPL/(A) at prior MD	$	128,825,143
Employer's proportionate share of system NPL/(A) at MD	**$**	**66,494,006**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	130,578,321
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	12,878,693
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	9,645,148
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	786,647
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(838,248)
Employer's Total Pension Expense/(Income)	**$**	**9,593,547**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,224,274	$ 0
Changes of assumptions	$ 16,645,452	$ 174,996
Net difference between projected and actual earnings on investments	$ 0	$ 49,224,997
Changes in proportionate share	$ 5,060,117	$ 4,960,288
Differences between employer contributions and employer's proportionate share of system contributions	$ 607,864	$ 2,361,450
Total (prior to post-MD contributions)	$ 28,537,707	$ 56,721,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,184,024)

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	$ (4,136,967)
2nd Fiscal Year	(5,169,273)
3rd Fiscal Year	(7,324,657)
4th Fiscal Year	(12,667,352)
5th Fiscal Year	1,114,224
Thereafter	0
Total	$ (28,184,024)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	80
Employer's Total Pension Expense/(Income)	**$**	**80**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	109
Employer's Total Pension Expense/(Income)	**$**	**109**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	145
Employer's Total Pension Expense/(Income)	**$**	**145**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03650498%
Employer's proportionate share at MD		0.03435292%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,966,642
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,110,835**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,072,697
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	796,195
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	596,289
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(341,686)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	258,844
Employer's Total Pension Expense/(Income)	**$**	**513,447**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 384,801	$ 0
Changes of assumptions	$ 1,029,066	$ 10,819
Net difference between projected and actual earnings on investments	$ 0	$ 3,043,219
Changes in proportionate share	$ 69,137	$ 843,863
Differences between employer contributions and employer's proportionate share of system contributions	$ 859,168	$ 0
Total (prior to post-MD contributions)	$ 2,342,172	$ 3,897,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,555,729)

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	$ (273,037)
2nd Fiscal Year	(290,051)
3rd Fiscal Year	(454,489)
4th Fiscal Year	(672,391)
5th Fiscal Year	134,239
Thereafter	0
Total	$ (1,555,729)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.39051930%
Employer's proportionate share at MD		0.37911737%
Employer's proportionate share of system NPL/(A) at prior MD	$	85,224,743
Employer's proportionate share of system NPL/(A) at MD	**$**	**45,367,004**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	89,089,943
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,786,773
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,580,616
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,676,446)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(594,378)
Employer's Total Pension Expense/(Income)	**$**	**4,309,792**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,246,648	$ 0
Changes of assumptions	$ 11,356,727	$ 119,395
Net difference between projected and actual earnings on investments	$ 0	$ 33,584,841
Changes in proportionate share	$ 143,206	$ 5,343,579
Differences between employer contributions and employer's proportionate share of system contributions	$ 761,703	$ 1,352,055
Total (prior to post-MD contributions)	$ 16,508,284	$ 40,399,870
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,891,586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,016,475)
2nd Fiscal Year	(5,285,659)
3rd Fiscal Year	(5,977,651)
4th Fiscal Year	(8,559,070)
5th Fiscal Year	947,269
Thereafter	0
Total	$ (23,891,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	269
Employer's Total Pension Expense/(Income)	**$**	**269**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06252067%
Employer's proportionate share at MD		0.04183297%
Employer's proportionate share of system NPL/(A) at prior MD	$	13,644,161
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,005,934**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,830,457
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	969,559
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	726,125
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	27,640
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(726,057)
Employer's Total Pension Expense/(Income)	**$**	**27,708**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 468,588	$ 0
Changes of assumptions	$ 1,253,136	$ 13,174
Net difference between projected and actual earnings on investments	$ 0	$ 3,705,854
Changes in proportionate share	$ 1,127,694	$ 3,335,608
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,551,909
Total (prior to post-MD contributions)	$ 2,849,418	$ 8,606,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,757,127)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,223,865)
2nd Fiscal Year	(1,437,550)
3rd Fiscal Year	(1,325,205)
4th Fiscal Year	(1,603,194)
5th Fiscal Year	(167,314)
Thereafter	0
Total	$ (5,757,127)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	18
Employer's Total Pension Expense/(Income)	**$**	**18**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective 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)	$	75
Employer's Total Pension Expense/(Income)	**$**	**75**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06034327%
Employer's proportionate share at MD		0.04609008%
Employer's proportionate share of system NPL/(A) at prior MD	$	13,168,977
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,515,360**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,830,848
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,068,226
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	800,019
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	20,359
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(798,381)
Employer's Total Pension Expense/(Income)	**$**	**21,997**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 516,274	$ 0
Changes of assumptions	$ 1,380,661	$ 14,515
Net difference between projected and actual earnings on investments	$ 0	$ 4,082,978
Changes in proportionate share	$ 1,246,673	$ 2,565,598
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,876,040
Total (prior to post-MD contributions)	$ 3,143,608	$ 8,539,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,395,523)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,259,148)
2nd Fiscal Year	(1,320,272)
3rd Fiscal Year	(1,164,578)
4th Fiscal Year	(1,543,727)
5th Fiscal Year	(107,799)
Thereafter	0
Total	$ (5,395,523)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02481217%
Employer's proportionate share at MD		0.02312400%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,414,869
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,767,129**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,433,979
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	535,943

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	401,380
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(113,078)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	72,610
Employer's Total Pension Expense/(Income)	**$**	**360,912**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 259,021	$ 0
Changes of assumptions	$ 692,696	$ 7,282
Net difference between projected and actual earnings on investments	$ 0	$ 2,048,484
Changes in proportionate share	$ 202,377	$ 336,967
Differences between employer contributions and employer's proportionate share of system contributions	$ 174,625	$ 5,306
Total (prior to post-MD contributions)	$ 1,328,719	$ 2,398,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,069,320)

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	$ (153,843)
2nd Fiscal Year	(137,801)
3rd Fiscal Year	(305,191)
4th Fiscal Year	(524,327)
5th Fiscal Year	51,843
Thereafter	0
Total	$ (1,069,320)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08873836%
Employer's proportionate share at MD		0.08068608%
Employer's proportionate share of system NPL/(A) at prior MD	$	19,365,762
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,655,284**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,960,667
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,870,055
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,400,527
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(401,143)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(126,219)
Employer's Total Pension Expense/(Income)	**$**	**873,165**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 903,798	$ 0
Changes of assumptions	$ 2,417,008	$ 25,410
Net difference between projected and actual earnings on investments	$ 0	$ 7,147,732
Changes in proportionate share	$ 138,319	$ 1,437,373
Differences between employer contributions and employer's proportionate share of system contributions	$ 78,841	$ 341,595
Total (prior to post-MD contributions)	$ 3,537,966	$ 8,952,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,414,144)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,061,904)
2nd Fiscal Year	(1,151,427)
3rd Fiscal Year	(1,340,529)
4th Fiscal Year	(1,982,781)
5th Fiscal Year	122,497
Thereafter	0
Total	$ (5,414,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05937638%
Employer's proportionate share at MD		0.05101663%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,957,968
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,104,895**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,988,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,182,408

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	885,533
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(154,944)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(124,964)
Employer's Total Pension Expense/(Income)	**$**	**605,625**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 571,458	$ 0
Changes of assumptions	$ 1,528,239	$ 16,067
Net difference between projected and actual earnings on investments	$ 0	$ 4,519,406
Changes in proportionate share	$ 249,985	$ 1,244,306
Differences between employer contributions and employer's proportionate share of system contributions	$ 93,084	$ 365,744
Total (prior to post-MD contributions)	$ 2,442,766	$ 6,145,523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,702,757)

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	$ (654,874)
2nd Fiscal Year	(759,496)
3rd Fiscal Year	(966,786)
4th Fiscal Year	(1,361,422)
5th Fiscal Year	39,820
Thereafter	0
Total	$ (3,702,757)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03602295%
Employer's proportionate share at MD		0.03487319%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,861,447
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,173,093**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,194,957
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	808,253
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	605,319
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(349,358)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	137,906
Employer's Total Pension Expense/(Income)	**$**	**393,867**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 390,629	$ 0
Changes of assumptions	$ 1,044,651	$ 10,983
Net difference between projected and actual earnings on investments	$ 0	$ 3,089,309
Changes in proportionate share	$ 0	$ 776,690
Differences between employer contributions and employer's proportionate share of system contributions	$ 357,037	$ 0
Total (prior to post-MD contributions)	$ 1,792,317	$ 3,876,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,084,665)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (442,931)
2nd Fiscal Year	(429,814)
3rd Fiscal Year	(552,492)
4th Fiscal Year	(763,508)
5th Fiscal Year	104,081
Thereafter	0
Total	$ (2,084,665)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06642375%
Employer's proportionate share at MD		0.06947444%
Employer's proportionate share of system NPL/(A) at prior MD	$	14,495,947
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,313,645**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,326,010
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,610,204
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,205,918
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	59,418
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	327,579
Employer's Total Pension Expense/(Income)	**$**	**1,592,915**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 778,211	$ 0
Changes of assumptions	$ 2,081,156	$ 21,880
Net difference between projected and actual earnings on investments	$ 0	$ 6,154,527
Changes in proportionate share	$ 589,724	$ 50,270
Differences between employer contributions and employer's proportionate share of system contributions	$ 809,004	$ 0
Total (prior to post-MD contributions)	$ 4,258,095	$ 6,226,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,968,582)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (106,919)
2nd Fiscal Year	(241,141)
3rd Fiscal Year	(614,828)
4th Fiscal Year	(1,274,648)
5th Fiscal Year	268,955
Thereafter	0
Total	$ (1,968,582)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15015645%
Employer's proportionate share at MD		0.13878754%
Employer's proportionate share of system NPL/(A) at prior MD	$	32,769,302
Employer's proportionate share of system NPL/(A) at MD	**$**	**16,607,983**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	32,614,106
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,216,668
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,409,036
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(676,590)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	85,446
Employer's Total Pension Expense/(Income)	**$**	**1,817,892**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,554,616	$ 0
Changes of assumptions	$ 4,157,478	$ 43,708
Net difference between projected and actual earnings on investments	$ 0	$ 12,294,761
Changes in proportionate share	$ 163,200	$ 2,037,906
Differences between employer contributions and employer's proportionate share of system contributions	$ 555,935	$ 288,030
Total (prior to post-MD contributions)	$ 6,431,229	$ 14,664,405
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,233,176)

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	$ (1,521,101)
2nd Fiscal Year	(1,575,373)
3rd Fiscal Year	(2,142,995)
4th Fiscal Year	(3,269,005)
5th Fiscal Year	275,298
Thereafter	0
Total	$ (8,233,176)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10706904%
Employer's proportionate share at MD		0.10943590%
Employer's proportionate share of system NPL/(A) at prior MD	$	23,366,147
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,095,625**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	25,716,675
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,536,387
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,899,558
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(122,631)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(149,426)
Employer's Total Pension Expense/(Income)	**$**	**1,627,501**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,225,836	$ 0
Changes of assumptions	$ 3,278,229	$ 34,465
Net difference between projected and actual earnings on investments	$ 0	$ 9,694,590
Changes in proportionate share	$ 357,492	$ 618,759
Differences between employer contributions and employer's proportionate share of system contributions	$ 75,251	$ 301,294
Total (prior to post-MD contributions)	$ 4,936,808	$ 10,649,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,712,300)

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	$ (1,099,437)
2nd Fiscal Year	(1,188,410)
3rd Fiscal Year	(1,462,377)
4th Fiscal Year	(2,294,311)
5th Fiscal Year	332,235
Thereafter	0
Total	$ (5,712,300)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01211554%
Employer's proportionate share at MD		0.01080505%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,644,028
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,292,984**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,539,112
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	250,428
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	187,551
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(49,908)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	39,766
Employer's Total Pension Expense/(Income)	**$**	**177,409**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 121,032	$ 0
Changes of assumptions	$ 323,673	$ 3,403
Net difference between projected and actual earnings on investments	$ 0	$ 957,186
Changes in proportionate share	$ 82,953	$ 197,369
Differences between employer contributions and employer's proportionate share of system contributions	$ 88,765	$ 1,452
Total (prior to post-MD contributions)	$ 616,423	$ 1,159,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (542,987)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (60,231)
2nd Fiscal Year	(93,010)
3rd Fiscal Year	(152,620)
4th Fiscal Year	(255,710)
5th Fiscal Year	18,584
Thereafter	0
Total	$ (542,987)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03719705%
Employer's proportionate share at MD		0.03526750%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,117,676
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,220,278**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,287,617
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	817,392
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	612,164
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(564,684)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	58,118
Employer's Total Pension Expense/(Income)	**$**	**105,598**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 395,046	$ 0
Changes of assumptions	$ 1,056,463	$ 11,107
Net difference between projected and actual earnings on investments	$ 0	$ 3,124,239
Changes in proportionate share	$ 7,528	$ 1,373,240
Differences between employer contributions and employer's proportionate share of system contributions	$ 294,536	$ 66,438
Total (prior to post-MD contributions)	$ 1,753,573	$ 4,575,024
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,821,451)

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	$ (775,944)
2nd Fiscal Year	(666,135)
3rd Fiscal Year	(663,865)
4th Fiscal Year	(811,888)
5th Fiscal Year	96,381
Thereafter	0
Total	$ (2,821,451)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04306106%
Employer's proportionate share at MD		0.04309408%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,397,404
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,156,844**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,126,809
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	998,788
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	748,015
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(266,381)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	128,277
Employer's Total Pension Expense/(Income)	**$**	**609,911**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 482,714	$ 0
Changes of assumptions	$ 1,290,913	$ 13,572
Net difference between projected and actual earnings on investments	$ 0	$ 3,817,572
Changes in proportionate share	$ 205,148	$ 712,140
Differences between employer contributions and employer's proportionate share of system contributions	$ 267,808	$ 1,304
Total (prior to post-MD contributions)	$ 2,246,583	$ 4,544,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,298,005)

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	$ (366,327)
2nd Fiscal Year	(448,725)
3rd Fiscal Year	(680,035)
4th Fiscal Year	(937,014)
5th Fiscal Year	134,097
Thereafter	0
Total	$ (2,298,005)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10835752%
Employer's proportionate share at MD		0.09470208%
Employer's proportionate share of system NPL/(A) at prior MD	$	23,647,338
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,332,505**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	22,254,330
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,194,903
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,643,813
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	219,149
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,125,804)
Employer's Total Pension Expense/(Income)	**$**	**737,158**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,060,797	$ 0
Changes of assumptions	$ 2,836,867	$ 29,824
Net difference between projected and actual earnings on investments	$ 0	$ 8,389,366
Changes in proportionate share	$ 2,291,215	$ 2,718,726
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,504,648
Total (prior to post-MD contributions)	$ 6,188,879	$ 13,642,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,453,685)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,639,510)
2nd Fiscal Year	(1,698,274)
3rd Fiscal Year	(1,598,471)
4th Fiscal Year	(2,534,121)
5th Fiscal Year	16,691
Thereafter	0
Total	$ (7,453,685)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01768499%
Employer's proportionate share at MD		0.01775657%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,859,473
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,124,836**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,172,670
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	411,543
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	308,214
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(159,085)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	52,479
Employer's Total Pension Expense/(Income)	**$**	**201,608**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 198,899	$ 0
Changes of assumptions	$ 531,911	$ 5,592
Net difference between projected and actual earnings on investments	$ 0	$ 1,573,000
Changes in proportionate share	$ 10,012	$ 278,812
Differences between employer contributions and employer's proportionate share of system contributions	$ 156,556	$ 8,317
Total (prior to post-MD contributions)	$ 897,378	$ 1,865,721
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (968,343)

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	$ (244,215)
2nd Fiscal Year	(212,689)
3rd Fiscal Year	(213,655)
4th Fiscal Year	(355,728)
5th Fiscal Year	57,943
Thereafter	0
Total	$ (968,343)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	56
Employer's Total Pension Expense/(Income)	**$**	**56**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06425745%
Employer's proportionate share at MD		0.05637611%
Employer's proportionate share of system NPL/(A) at prior MD	$	14,023,186
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,746,236**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,247,993
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,306,625

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	978,561
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(31,889)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(533,543)
Employer's Total Pension Expense/(Income)	**$**	**413,129**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 631,492	$ 0
Changes of assumptions	$ 1,688,786	$ 17,754
Net difference between projected and actual earnings on investments	$ 0	$ 4,994,186
Changes in proportionate share	$ 568,990	$ 1,431,209
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,268,408
Total (prior to post-MD contributions)	$ 2,889,268	$ 7,711,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,822,289)

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	$ (1,027,128)
2nd Fiscal Year	(1,093,695)
3rd Fiscal Year	(1,124,230)
4th Fiscal Year	(1,579,787)
5th Fiscal Year	2,549
Thereafter	0
Total	$ (4,822,289)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02617055%
Employer's proportionate share at MD		0.02472182%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,711,314
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,958,332**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,809,456
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	572,976

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	429,115
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(285,894)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	131,526
Employer's Total Pension Expense/(Income)	**$**	**274,747**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 276,919	$ 0
Changes of assumptions	$ 740,559	$ 7,786
Net difference between projected and actual earnings on investments	$ 0	$ 2,190,030
Changes in proportionate share	$ 40,079	$ 600,664
Differences between employer contributions and employer's proportionate share of system contributions	$ 308,396	$ 0
Total (prior to post-MD contributions)	$ 1,365,953	$ 2,798,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,432,527)

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	$ (269,179)
2nd Fiscal Year	(274,194)
3rd Fiscal Year	(396,224)
4th Fiscal Year	(558,671)
5th Fiscal Year	65,741
Thereafter	0
Total	$ (1,432,527)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.93289839%
Employer's proportionate share at MD		0.88728380%
Employer's proportionate share of system NPL/(A) at prior MD	$	203,590,516
Employer's proportionate share of system NPL/(A) at MD	**$**	**106,176,637**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	208,505,517
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	20,564,506

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	15,401,229
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,839,907)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(909,163)
Employer's Total Pension Expense/(Income)	**$**	**12,652,159**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,938,827	$ 0
Changes of assumptions	$ 26,579,209	$ 279,432
Net difference between projected and actual earnings on investments	$ 0	$ 78,601,742
Changes in proportionate share	$ 285,052	$ 7,735,260
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,464,764	$ 3,237,294
Total (prior to post-MD contributions)	$ 39,267,852	$ 89,853,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (50,585,876)

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	$ (9,312,363)
2nd Fiscal Year	(10,123,621)
3rd Fiscal Year	(13,035,258)
4th Fiscal Year	(20,152,911)
5th Fiscal Year	2,038,278
Thereafter	0
Total	$ (50,585,876)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03752482%
Employer's proportionate share at MD		0.03661736%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,189,206
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,381,809**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,604,825
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	848,678
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	635,594
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(101,978)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(332,198)
Employer's Total Pension Expense/(Income)	**$**	**201,418**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 410,166	$ 0
Changes of assumptions	$ 1,096,899	$ 11,532
Net difference between projected and actual earnings on investments	$ 0	$ 3,243,819
Changes in proportionate share	$ 88,731	$ 761,900
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 632,240
Total (prior to post-MD contributions)	$ 1,595,796	$ 4,649,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,053,695)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (711,315)
2nd Fiscal Year	(736,678)
3rd Fiscal Year	(771,278)
4th Fiscal Year	(910,150)
5th Fiscal Year	75,725
Thereafter	0
Total	$ (3,053,695)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03416648%
Employer's proportionate share at MD		0.02887810%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,456,301
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,455,692**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,786,152
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	669,305
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	501,258
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(399,517)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	226,570
Employer's Total Pension Expense/(Income)	**$**	**328,311**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 323,475	$ 0
Changes of assumptions	$ 865,064	$ 9,095
Net difference between projected and actual earnings on investments	$ 0	$ 2,558,222
Changes in proportionate share	$ 61,153	$ 1,248,416
Differences between employer contributions and employer's proportionate share of system contributions	$ 696,428	$ 0
Total (prior to post-MD contributions)	$ 1,946,120	$ 3,815,733
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,869,613)

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	$ (329,909)
2nd Fiscal Year	(344,047)
3rd Fiscal Year	(493,222)
4th Fiscal Year	(736,708)
5th Fiscal Year	34,274
Thereafter	0
Total	$ (1,869,613)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.20817138%
Employer's proportionate share at MD		0.18997305%
Employer's proportionate share of system NPL/(A) at prior MD	$	45,430,155
Employer's proportionate share of system NPL/(A) at MD	**$**	**22,733,087**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	44,642,344
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,402,990
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,297,500
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,149,331)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	575,234
Employer's Total Pension Expense/(Income)	**$**	**2,723,403**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,127,966	$ 0
Changes of assumptions	$ 5,690,776	$ 59,828
Net difference between projected and actual earnings on investments	$ 0	$ 16,829,128
Changes in proportionate share	$ 596,786	$ 5,229,064
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,721,945	$ 670,191
Total (prior to post-MD contributions)	$ 11,137,473	$ 22,788,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,650,738)

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	$ (1,981,465)
2nd Fiscal Year	(2,328,730)
3rd Fiscal Year	(2,920,937)
4th Fiscal Year	(4,671,452)
5th Fiscal Year	251,846
Thereafter	0
Total	$ (11,650,738)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04046549%
Employer's proportionate share at MD		0.03701709%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,830,962
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,429,643**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,698,758
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	857,942
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	642,533
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	21,905
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(75,304)
Employer's Total Pension Expense/(Income)	**$**	**589,134**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 414,644	$ 0
Changes of assumptions	$ 1,108,873	$ 11,658
Net difference between projected and actual earnings on investments	$ 0	$ 3,279,230
Changes in proportionate share	$ 562,916	$ 658,430
Differences between employer contributions and employer's proportionate share of system contributions	$ 37,718	$ 191,517
Total (prior to post-MD contributions)	$ 2,124,151	$ 4,140,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,016,684)

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	$ (319,933)
2nd Fiscal Year	(404,252)
3rd Fiscal Year	(487,273)
4th Fiscal Year	(864,694)
5th Fiscal Year	59,468
Thereafter	0
Total	$ (2,016,684)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01246829%
Employer's proportionate share at MD		0.01363072%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,721,010
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,631,117**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,203,124
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	315,918
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	236,598
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(85,419)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	56,714
Employer's Total Pension Expense/(Income)	**$**	**207,893**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 152,683	$ 0
Changes of assumptions	$ 408,318	$ 4,293
Net difference between projected and actual earnings on investments	$ 0	$ 1,207,504
Changes in proportionate share	$ 177,836	$ 290,288
Differences between employer contributions and employer's proportionate share of system contributions	$ 145,066	$ 0
Total (prior to post-MD contributions)	$ 883,903	$ 1,502,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (618,182)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (108,411)
2nd Fiscal Year	(126,250)
3rd Fiscal Year	(187,386)
4th Fiscal Year	(256,309)
5th Fiscal Year	60,175
Thereafter	0
Total	$ (618,182)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02147217%
Employer's proportionate share at MD		0.01497476%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,685,966
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,791,952**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,518,964
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	347,069
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	259,928
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	72,064
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(312,901)
Employer's Total Pension Expense/(Income)	**$**	**19,091**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 167,738	$ 0
Changes of assumptions	$ 448,579	$ 4,716
Net difference between projected and actual earnings on investments	$ 0	$ 1,326,568
Changes in proportionate share	$ 1,020,219	$ 1,669,404
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 769,909
Total (prior to post-MD contributions)	$ 1,636,536	$ 3,770,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,134,061)

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	$ (473,151)
2nd Fiscal Year	(636,049)
3rd Fiscal Year	(408,668)
4th Fiscal Year	(550,002)
5th Fiscal Year	(66,190)
Thereafter	0
Total	$ (2,134,061)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01442723%
Employer's proportionate share at MD		0.01176943%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,148,518
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,408,386**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,765,734
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	272,779
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	204,291
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(133,672)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	121,539
Employer's Total Pension Expense/(Income)	**$**	**192,158**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 131,834	$ 0
Changes of assumptions	$ 352,562	$ 3,707
Net difference between projected and actual earnings on investments	$ 0	$ 1,042,618
Changes in proportionate share	$ 96,140	$ 604,217
Differences between employer contributions and employer's proportionate share of system contributions	$ 343,595	$ 0
Total (prior to post-MD contributions)	$ 924,131	$ 1,650,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (726,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (103,874)
2nd Fiscal Year	(118,264)
3rd Fiscal Year	(202,541)
4th Fiscal Year	(310,889)
5th Fiscal Year	9,158
Thereafter	0
Total	$ (726,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02149702%
Employer's proportionate share at MD		0.02294426%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,691,389
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,745,620**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,391,741
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	531,777
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	398,260
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(94,155)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	68,487
Employer's Total Pension Expense/(Income)	**$**	**372,592**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 257,008	$ 0
Changes of assumptions	$ 687,311	$ 7,226
Net difference between projected and actual earnings on investments	$ 0	$ 2,032,561
Changes in proportionate share	$ 202,435	$ 151,932
Differences between employer contributions and employer's proportionate share of system contributions	$ 165,012	$ 0
Total (prior to post-MD contributions)	$ 1,311,766	$ 2,191,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (879,953)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (165,625)
2nd Fiscal Year	(149,346)
3rd Fiscal Year	(228,353)
4th Fiscal Year	(425,704)
5th Fiscal Year	89,075
Thereafter	0
Total	$ (879,953)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01791872%
Employer's proportionate share at MD		0.01718886%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,910,481
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,056,901**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,039,262
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	398,385
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	298,360
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(150,209)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	70,265
Employer's Total Pension Expense/(Income)	**$**	**218,416**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 192,539	$ 0
Changes of assumptions	$ 514,904	$ 5,413
Net difference between projected and actual earnings on investments	$ 0	$ 1,522,708
Changes in proportionate share	$ 75,434	$ 228,241
Differences between employer contributions and employer's proportionate share of system contributions	$ 191,205	$ 0
Total (prior to post-MD contributions)	$ 974,082	$ 1,756,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (782,280)

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	$ (170,124)
2nd Fiscal Year	(109,530)
3rd Fiscal Year	(191,160)
4th Fiscal Year	(359,690)
5th Fiscal Year	48,224
Thereafter	0
Total	$ (782,280)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01700371%
Employer's proportionate share at MD		0.01703497%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,710,794
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,038,486**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,003,099
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	394,818
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	295,688
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(37,762)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	49,896
Employer's Total Pension Expense/(Income)	**$**	**307,822**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 190,816	$ 0
Changes of assumptions	$ 510,294	$ 5,365
Net difference between projected and actual earnings on investments	$ 0	$ 1,509,076
Changes in proportionate share	$ 76,398	$ 135,693
Differences between employer contributions and employer's proportionate share of system contributions	$ 112,979	$ 0
Total (prior to post-MD contributions)	$ 890,487	$ 1,650,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (759,647)

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	$ (108,450)
2nd Fiscal Year	(125,787)
3rd Fiscal Year	(221,725)
4th Fiscal Year	(356,803)
5th Fiscal Year	53,120
Thereafter	0
Total	$ (759,647)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02416300%
Employer's proportionate share at MD		0.02263642%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,273,198
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,708,783**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,319,401
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	524,642
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	392,917
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(184,511)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	73,619
Employer's Total Pension Expense/(Income)	**$**	**282,025**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 253,560	$ 0
Changes of assumptions	$ 678,090	$ 7,129
Net difference between projected and actual earnings on investments	$ 0	$ 2,005,291
Changes in proportionate share	$ 738	$ 527,946
Differences between employer contributions and employer's proportionate share of system contributions	$ 176,247	$ 2,757
Total (prior to post-MD contributions)	$ 1,108,635	$ 2,543,123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,434,488)

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	$ (289,413)
2nd Fiscal Year	(306,337)
3rd Fiscal Year	(372,888)
4th Fiscal Year	(520,779)
5th Fiscal Year	54,929
Thereafter	0
Total	$ (1,434,488)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02178818%
Employer's proportionate share at MD		0.02085514%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,754,930
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,495,626**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,900,813
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	483,358
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	361,998
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(98,660)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	51,839
Employer's Total Pension Expense/(Income)	**$**	**315,177**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 233,607	$ 0
Changes of assumptions	$ 624,730	$ 6,568
Net difference between projected and actual earnings on investments	$ 0	$ 1,847,493
Changes in proportionate share	$ 52,502	$ 185,810
Differences between employer contributions and employer's proportionate share of system contributions	$ 120,058	$ 17,923
Total (prior to post-MD contributions)	$ 1,030,897	$ 2,057,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,026,897)

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	$ (179,848)
2nd Fiscal Year	(177,709)
3rd Fiscal Year	(264,936)
4th Fiscal Year	(456,225)
5th Fiscal Year	51,822
Thereafter	0
Total	$ (1,026,897)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01195728%
Employer's proportionate share at MD		0.01201976%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,609,490
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,438,342**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,824,560
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	278,581
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	208,636
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	231,179
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(145,543)
Employer's Total Pension Expense/(Income)	**$**	**294,272**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 134,638	$ 0
Changes of assumptions	$ 360,060	$ 3,785
Net difference between projected and actual earnings on investments	$ 0	$ 1,064,794
Changes in proportionate share	$ 1,241,178	$ 743,529
Differences between employer contributions and employer's proportionate share of system contributions	$ 174	$ 373,033
Total (prior to post-MD contributions)	$ 1,736,050	$ 2,185,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (449,091)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (97,802)
2nd Fiscal Year	(188,707)
3rd Fiscal Year	24,632
4th Fiscal Year	(206,858)
5th Fiscal Year	19,645
Thereafter	0
Total	$ (449,091)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04822231%
Employer's proportionate share at MD		0.04536062%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,523,767
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,428,069**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,659,430
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,051,319
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	787,357
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	109,752
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(492,641)
Employer's Total Pension Expense/(Income)	**$**	**404,468**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 508,103	$ 0
Changes of assumptions	$ 1,358,809	$ 14,285
Net difference between projected and actual earnings on investments	$ 0	$ 4,018,358
Changes in proportionate share	$ 295,139	$ 579,274
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,129,964
Total (prior to post-MD contributions)	$ 2,162,051	$ 5,741,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,579,830)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (771,326)
2nd Fiscal Year	(821,838)
3rd Fiscal Year	(849,867)
4th Fiscal Year	(1,181,169)
5th Fiscal Year	44,371
Thereafter	0
Total	$ (3,579,830)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01121316%
Employer's proportionate share at MD		0.01109346%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,447,097
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,327,497**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,606,886
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	257,112

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	192,557
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(140,330)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	40,223
Employer's Total Pension Expense/(Income)	**$**	**92,450**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 124,262	$ 0
Changes of assumptions	$ 332,312	$ 3,494
Net difference between projected and actual earnings on investments	$ 0	$ 982,735
Changes in proportionate share	$ 17,575	$ 329,801
Differences between employer contributions and employer's proportionate share of system contributions	$ 94,587	$ 0
Total (prior to post-MD contributions)	$ 568,736	$ 1,316,030
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (747,294)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (153,579)
2nd Fiscal Year	(174,316)
3rd Fiscal Year	(206,015)
4th Fiscal Year	(248,083)
5th Fiscal Year	34,700
Thereafter	0
Total	$ (747,294)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00850252%
Employer's proportionate share at MD		0.00849469%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,855,542
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,016,515**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,996,193
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	196,881
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	147,449
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(98,499)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	36,728
Employer's Total Pension Expense/(Income)	**$**	**85,678**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 95,152	$ 0
Changes of assumptions	$ 254,464	$ 2,675
Net difference between projected and actual earnings on investments	$ 0	$ 752,518
Changes in proportionate share	$ 33,641	$ 171,119
Differences between employer contributions and employer's proportionate share of system contributions	$ 101,863	$ 2,759
Total (prior to post-MD contributions)	$ 485,120	$ 929,071
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (443,951)

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	$ (82,449)
2nd Fiscal Year	(85,784)
3rd Fiscal Year	(131,074)
4th Fiscal Year	(175,722)
5th Fiscal Year	31,079
Thereafter	0
Total	$ (443,951)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00874545%
Employer's proportionate share at MD		0.00801169%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,908,558
Employer's proportionate share of system NPL/(A) at MD	**$**	**958,717**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,882,691
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	185,686
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	139,065
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(155,947)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	332,514
Employer's Total Pension Expense/(Income)	**$**	**315,632**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 89,742	$ 0
Changes of assumptions	$ 239,996	$ 2,523
Net difference between projected and actual earnings on investments	$ 0	$ 709,731
Changes in proportionate share	$ 0	$ 336,792
Differences between employer contributions and employer's proportionate share of system contributions	$ 844,900	$ 0
Total (prior to post-MD contributions)	$ 1,174,638	$ 1,049,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 125,592

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	$ 119,002
2nd Fiscal Year	149,796
3rd Fiscal Year	(4,746)
4th Fiscal Year	(157,433)
5th Fiscal Year	18,973
Thereafter	0
Total	$ 125,592

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00239121%
Employer's proportionate share at MD		0.00051411%
Employer's proportionate share of system NPL/(A) at prior MD	$	521,844
Employer's proportionate share of system NPL/(A) at MD	**$**	**61,521**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	120,812
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	11,915
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,924
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(192,951)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	288,201
Employer's Total Pension Expense/(Income)	**$**	**104,174**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,759	$ 0
Changes of assumptions	$ 15,401	$ 162
Net difference between projected and actual earnings on investments	$ 0	$ 45,543
Changes in proportionate share	$ 57,519	$ 543,719
Differences between employer contributions and employer's proportionate share of system contributions	$ 689,156	$ 0
Total (prior to post-MD contributions)	$ 767,835	$ 589,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 178,411

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 101,823
2nd Fiscal Year	110,207
3rd Fiscal Year	26,991
4th Fiscal Year	(42,071)
5th Fiscal Year	(18,541)
Thereafter	0
Total	$ 178,411

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00548608%
Employer's proportionate share at MD		0.00567881%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,197,251
Employer's proportionate share of system NPL/(A) at MD	**$**	**679,554**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,334,481
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	131,617
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	98,571
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(83,473)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	16,157
Employer's Total Pension Expense/(Income)	**$**	**31,255**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 63,611	$ 0
Changes of assumptions	$ 170,113	$ 1,788
Net difference between projected and actual earnings on investments	$ 0	$ 503,068
Changes in proportionate share	$ 26,958	$ 206,299
Differences between employer contributions and employer's proportionate share of system contributions	$ 33,338	$ 2,083
Total (prior to post-MD contributions)	$ 294,020	$ 713,238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (419,218)

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	$ (101,812)
2nd Fiscal Year	(99,923)
3rd Fiscal Year	(110,250)
4th Fiscal Year	(126,163)
5th Fiscal Year	18,929
Thereafter	0
Total	$ (419,218)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00459682%
Employer's proportionate share at MD		0.00481622%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,003,184
Employer's proportionate share of system NPL/(A) at MD	**$**	**576,332**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,131,778
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	111,625
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	83,599
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(17,928)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	22,601
Employer's Total Pension Expense/(Income)	**$**	**88,272**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 53,948	$ 0
Changes of assumptions	$ 144,273	$ 1,517
Net difference between projected and actual earnings on investments	$ 0	$ 426,654
Changes in proportionate share	$ 40,182	$ 86,913
Differences between employer contributions and employer's proportionate share of system contributions	$ 50,237	$ 0
Total (prior to post-MD contributions)	$ 288,640	$ 515,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (226,444)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (34,418)
2nd Fiscal Year	(47,638)
3rd Fiscal Year	(67,836)
4th Fiscal Year	(95,290)
5th Fiscal Year	18,738
Thereafter	0
Total	$ (226,444)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00619671%
Employer's proportionate share at MD		0.00738893%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,352,335
Employer's proportionate share of system NPL/(A) at MD	**$**	**884,195**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,736,347
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	171,253
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	128,255
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	98,336
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	37,014
Employer's Total Pension Expense/(Income)	**$**	**263,605**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 82,766	$ 0
Changes of assumptions	$ 221,341	$ 2,327
Net difference between projected and actual earnings on investments	$ 0	$ 654,563
Changes in proportionate share	$ 335,145	$ 8,505
Differences between employer contributions and employer's proportionate share of system contributions	$ 94,513	$ 0
Total (prior to post-MD contributions)	$ 733,765	$ 665,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 68,370

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 75,327
2nd Fiscal Year	65,977
3rd Fiscal Year	(6,992)
4th Fiscal Year	(104,029)
5th Fiscal Year	38,088
Thereafter	0
Total	$ 68,370

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00050981%
Employer's proportionate share at MD		0.00049514%
Employer's proportionate share of system NPL/(A) at prior MD	$	111,258
Employer's proportionate share of system NPL/(A) at MD	**$**	**59,251**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	116,354
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	11,476
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,595
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(781)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,035
Employer's Total Pension Expense/(Income)	**$**	**8,849**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,546	$ 0
Changes of assumptions	$ 14,832	$ 156
Net difference between projected and actual earnings on investments	$ 0	$ 43,863
Changes in proportionate share	$ 3,551	$ 5,759
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,609	$ 117
Total (prior to post-MD contributions)	$ 25,538	$ 49,895
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (24,357)

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	$ (3,100)
2nd Fiscal Year	(4,036)
3rd Fiscal Year	(7,213)
4th Fiscal Year	(11,210)
5th Fiscal Year	1,203
Thereafter	0
Total	$ (24,357)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00050566%
Employer's proportionate share at MD		0.00017116%
Employer's proportionate share of system NPL/(A) at prior MD	$	110,352
Employer's proportionate share of system NPL/(A) at MD	**$**	**20,482**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	40,221
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,967
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,971
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(41,715)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(990)
Employer's Total Pension Expense/(Income)	**$**	**(39,734)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,917	$ 0
Changes of assumptions	$ 5,127	$ 54
Net difference between projected and actual earnings on investments	$ 0	$ 15,163
Changes in proportionate share	$ 0	$ 83,280
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,605	$ 3,264
Total (prior to post-MD contributions)	$ 16,649	$ 101,761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (85,112)

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	$ (36,191)
2nd Fiscal Year	(19,470)
3rd Fiscal Year	(13,644)
4th Fiscal Year	(12,866)
5th Fiscal Year	(2,940)
Thereafter	0
Total	$ (85,112)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00084875%
Employer's proportionate share at MD		0.00083494%
Employer's proportionate share of system NPL/(A) at prior MD	$	185,226
Employer's proportionate share of system NPL/(A) at MD	**$**	**99,913**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	196,205
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	19,351
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,493
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(24,386)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(360)
Employer's Total Pension Expense/(Income)	**$**	**(10,253)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,353	$ 0
Changes of assumptions	$ 25,011	$ 263
Net difference between projected and actual earnings on investments	$ 0	$ 73,965
Changes in proportionate share	$ 19,024	$ 76,834
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,819	$ 9,760
Total (prior to post-MD contributions)	$ 56,207	$ 160,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (104,615)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (28,709)
2nd Fiscal Year	(22,816)
3rd Fiscal Year	(30,026)
4th Fiscal Year	(24,891)
5th Fiscal Year	1,827
Thereafter	0
Total	$ (104,615)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00081778%
Employer's proportionate share at MD		0.00084626%
Employer's proportionate share of system NPL/(A) at prior MD	$	178,468
Employer's proportionate share of system NPL/(A) at MD	**$**	**101,268**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	198,865
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	19,614
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,689
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	17,905
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,716
Employer's Total Pension Expense/(Income)	**$**	**34,310**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,479	$ 0
Changes of assumptions	$ 25,350	$ 267
Net difference between projected and actual earnings on investments	$ 0	$ 74,968
Changes in proportionate share	$ 31,357	$ 167
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,713	$ 2,355
Total (prior to post-MD contributions)	$ 67,899	$ 77,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,858)

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	$ 11,676
2nd Fiscal Year	(591)
3rd Fiscal Year	(6,707)
4th Fiscal Year	(16,677)
5th Fiscal Year	2,443
Thereafter	0
Total	$ (9,858)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00091375%
Employer's proportionate share at MD		0.00088142%
Employer's proportionate share of system NPL/(A) at prior MD	$	199,412
Employer's proportionate share of system NPL/(A) at MD	**$**	**105,475**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	207,128
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	20,429
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	15,299
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(24,534)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,631
Employer's Total Pension Expense/(Income)	**$**	**(6,604)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,873	$ 0
Changes of assumptions	$ 26,404	$ 278
Net difference between projected and actual earnings on investments	$ 0	$ 78,082
Changes in proportionate share	$ 0	$ 48,856
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,614	$ 0
Total (prior to post-MD contributions)	$ 41,891	$ 127,216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (85,325)

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	$ (23,215)
2nd Fiscal Year	(20,863)
3rd Fiscal Year	(21,316)
4th Fiscal Year	(22,113)
5th Fiscal Year	2,182
Thereafter	0
Total	$ (85,325)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00166501%
Employer's proportionate share at MD		0.00174603%
Employer's proportionate share of system NPL/(A) at prior MD	$	363,362
Employer's proportionate share of system NPL/(A) at MD	**$**	**208,938**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	410,305
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	40,468
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	30,307
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,836)
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)	**$**	**32,093**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,558	$ 0
Changes of assumptions	$ 52,304	$ 550
Net difference between projected and actual earnings on investments	$ 0	$ 154,675
Changes in proportionate share	$ 13,948	$ 17,605
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,515	$ 0
Total (prior to post-MD contributions)	$ 96,325	$ 172,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (76,505)

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	$ (12,071)
2nd Fiscal Year	(16,437)
3rd Fiscal Year	(20,257)
4th Fiscal Year	(33,979)
5th Fiscal Year	6,238
Thereafter	0
Total	$ (76,505)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00631743%
Employer's proportionate share at MD		0.00689356%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,378,681
Employer's proportionate share of system NPL/(A) at MD	**$**	**824,916**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,619,939
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	159,771
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	119,657
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(94,369)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	30,525
Employer's Total Pension Expense/(Income)	**$**	**55,813**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 77,218	$ 0
Changes of assumptions	$ 206,501	$ 2,171
Net difference between projected and actual earnings on investments	$ 0	$ 610,679
Changes in proportionate share	$ 80,586	$ 130,797
Differences between employer contributions and employer's proportionate share of system contributions	$ 94,423	$ 0
Total (prior to post-MD contributions)	$ 458,728	$ 743,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (284,919)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (70,933)
2nd Fiscal Year	(48,287)
3rd Fiscal Year	(71,754)
4th Fiscal Year	(123,698)
5th Fiscal Year	29,753
Thereafter	0
Total	$ (284,919)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	47
Employer's Total Pension Expense/(Income)	**$**	**47**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23468266%
Employer's proportionate share at MD		0.22322466%
Employer's proportionate share of system NPL/(A) at prior MD	$	51,215,828
Employer's proportionate share of system NPL/(A) at MD	**$**	**26,712,134**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	52,456,241
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,173,660
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,874,673
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(664,173)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(209,295)
Employer's Total Pension Expense/(Income)	**$**	**3,001,205**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,500,430	$ 0
Changes of assumptions	$ 6,686,851	$ 70,300
Net difference between projected and actual earnings on investments	$ 0	$ 19,774,786
Changes in proportionate share	$ 53,564	$ 2,282,916
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,670,685	$ 1,177,089
Total (prior to post-MD contributions)	$ 10,911,530	$ 23,305,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,393,561)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,467,702)
2nd Fiscal Year	(2,607,060)
3rd Fiscal Year	(3,096,484)
4th Fiscal Year	(4,830,846)
5th Fiscal Year	608,532
Thereafter	0
Total	$ (12,393,561)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09348050%
Employer's proportionate share at MD		0.09872831%
Employer's proportionate share of system NPL/(A) at prior MD	$	20,400,660
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,814,303**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	23,200,466
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,288,218
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,713,699
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(246,468)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	94,067
Employer's Total Pension Expense/(Income)	**$**	**1,561,298**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,105,896	$ 0
Changes of assumptions	$ 2,957,476	$ 31,092
Net difference between projected and actual earnings on investments	$ 0	$ 8,746,037
Changes in proportionate share	$ 785,718	$ 1,473,568
Differences between employer contributions and employer's proportionate share of system contributions	$ 989,057	$ 292,931
Total (prior to post-MD contributions)	$ 5,838,147	$ 10,543,628
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,705,481)

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	$ (894,049)
2nd Fiscal Year	(972,643)
3rd Fiscal Year	(1,201,355)
4th Fiscal Year	(1,972,239)
5th Fiscal Year	334,804
Thereafter	0
Total	$ (4,705,481)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.18838452%
Employer's proportionate share at MD		0.18274873%
Employer's proportionate share of system NPL/(A) at prior MD	$	41,111,982
Employer's proportionate share of system NPL/(A) at MD	**$**	**21,868,590**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	42,944,679
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,235,553
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,172,102
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,198,271)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	694,781
Employer's Total Pension Expense/(Income)	**$**	**2,668,612**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,047,043	$ 0
Changes of assumptions	$ 5,474,367	$ 57,553
Net difference between projected and actual earnings on investments	$ 0	$ 16,189,148
Changes in proportionate share	$ 63,838	$ 2,591,513
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,820,254	$ 37,094
Total (prior to post-MD contributions)	$ 9,405,502	$ 18,875,308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,469,806)

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	$ (1,751,747)
2nd Fiscal Year	(1,803,515)
3rd Fiscal Year	(2,569,549)
4th Fiscal Year	(3,897,891)
5th Fiscal Year	552,896
Thereafter	0
Total	$ (9,469,806)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.31029622%
Employer's proportionate share at MD		0.29540180%
Employer's proportionate share of system NPL/(A) at prior MD	$	67,717,308
Employer's proportionate share of system NPL/(A) at MD	**$**	**35,349,197**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	69,417,367
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,846,504
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,127,504
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(874,199)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,156,431
Employer's Total Pension Expense/(Income)	**$**	**5,409,736**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,308,916	$ 0
Changes of assumptions	$ 8,848,968	$ 93,031
Net difference between projected and actual earnings on investments	$ 0	$ 26,168,737
Changes in proportionate share	$ 1,095,894	$ 3,072,038
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,591,918	$ 0
Total (prior to post-MD contributions)	$ 15,845,696	$ 29,333,806
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (13,488,110)

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	$ (1,763,247)
2nd Fiscal Year	(2,138,196)
3rd Fiscal Year	(3,843,277)
4th Fiscal Year	(6,491,569)
5th Fiscal Year	748,180
Thereafter	0
Total	$ (13,488,110)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.22582233%
Employer's proportionate share at MD		0.22331432%
Employer's proportionate share of system NPL/(A) at prior MD	$	49,282,200
Employer's proportionate share of system NPL/(A) at MD	**$**	**26,722,863**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	52,477,311
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,175,738
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,876,229
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,374,810)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	833,689
Employer's Total Pension Expense/(Income)	**$**	**3,335,108**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,501,435	$ 0
Changes of assumptions	$ 6,689,537	$ 70,328
Net difference between projected and actual earnings on investments	$ 0	$ 19,782,729
Changes in proportionate share	$ 0	$ 2,568,212
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,904,310	$ 0
Total (prior to post-MD contributions)	$ 11,095,282	$ 22,421,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,325,987)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,059,877)
2nd Fiscal Year	(2,304,754)
3rd Fiscal Year	(2,971,395)
4th Fiscal Year	(4,673,923)
5th Fiscal Year	683,962
Thereafter	0
Total	$ (11,325,987)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05228326%
Employer's proportionate share at MD		0.05128538%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,410,006
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,137,055**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,051,707
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,188,637
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	890,198
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(118,156)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	231,653
Employer's Total Pension Expense/(Income)	**$**	**1,003,695**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 574,468	$ 0
Changes of assumptions	$ 1,536,290	$ 16,151
Net difference between projected and actual earnings on investments	$ 0	$ 4,543,214
Changes in proportionate share	$ 143,164	$ 265,000
Differences between employer contributions and employer's proportionate share of system contributions	$ 549,870	$ 0
Total (prior to post-MD contributions)	$ 2,803,792	$ 4,824,365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,020,573)

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	$ (230,217)
2nd Fiscal Year	(308,631)
3rd Fiscal Year	(585,091)
4th Fiscal Year	(1,053,500)
5th Fiscal Year	156,865
Thereafter	0
Total	$ (2,020,573)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01425484%
Employer's proportionate share at MD		0.01564942%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,110,896
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,872,685**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,677,505
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	362,705
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	271,638
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(61,449)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	68,375
Employer's Total Pension Expense/(Income)	**$**	**278,564**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 175,296	$ 0
Changes of assumptions	$ 468,789	$ 4,928
Net difference between projected and actual earnings on investments	$ 0	$ 1,386,334
Changes in proportionate share	$ 195,068	$ 199,076
Differences between employer contributions and employer's proportionate share of system contributions	$ 177,775	$ 0
Total (prior to post-MD contributions)	$ 1,016,928	$ 1,590,338
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (573,410)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (96,749)
2nd Fiscal Year	(113,788)
3rd Fiscal Year	(153,896)
4th Fiscal Year	(276,509)
5th Fiscal Year	67,531
Thereafter	0
Total	$ (573,410)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01752796%
Employer's proportionate share at MD		0.01749285%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,825,204
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,093,278**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,110,698
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	405,430
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	303,636
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,259)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	66,299
Employer's Total Pension Expense/(Income)	**$**	**360,676**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 195,945	$ 0
Changes of assumptions	$ 524,011	$ 5,509
Net difference between projected and actual earnings on investments	$ 0	$ 1,549,638
Changes in proportionate share	$ 166,157	$ 43,715
Differences between employer contributions and employer's proportionate share of system contributions	$ 171,912	$ 0
Total (prior to post-MD contributions)	$ 1,058,025	$ 1,598,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (540,837)

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	$ (54,074)
2nd Fiscal Year	(67,612)
3rd Fiscal Year	(140,638)
4th Fiscal Year	(335,000)
5th Fiscal Year	56,487
Thereafter	0
Total	$ (540,837)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00127014%
Employer's proportionate share at MD		0.00141056%
Employer's proportionate share of system NPL/(A) at prior MD	$	277,188
Employer's proportionate share of system NPL/(A) at MD	**$**	**168,794**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	331,472
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	32,692
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	24,484
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(28,838)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	7,400
Employer's Total Pension Expense/(Income)	**$**	**3,046**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 15,800	$ 0
Changes of assumptions	$ 42,254	$ 444
Net difference between projected and actual earnings on investments	$ 0	$ 124,957
Changes in proportionate share	$ 26,974	$ 42,830
Differences between employer contributions and employer's proportionate share of system contributions	$ 19,953	$ 0
Total (prior to post-MD contributions)	$ 104,981	$ 168,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (63,250)

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	$ (14,825)
2nd Fiscal Year	(9,666)
3rd Fiscal Year	(18,502)
4th Fiscal Year	(26,475)
5th Fiscal Year	6,218
Thereafter	0
Total	$ (63,250)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04351139%
Employer's proportionate share at MD		0.04307836%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,495,682
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,154,963**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,123,115
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	998,424
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	747,742
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(293,519)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	196,416
Employer's Total Pension Expense/(Income)	**$**	**650,639**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 482,538	$ 0
Changes of assumptions	$ 1,290,443	$ 13,567
Net difference between projected and actual earnings on investments	$ 0	$ 3,816,179
Changes in proportionate share	$ 0	$ 708,677
Differences between employer contributions and employer's proportionate share of system contributions	$ 574,174	$ 0
Total (prior to post-MD contributions)	$ 2,347,155	$ 4,538,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,191,268)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (438,963)
2nd Fiscal Year	(434,193)
3rd Fiscal Year	(573,353)
4th Fiscal Year	(886,539)
5th Fiscal Year	141,781
Thereafter	0
Total	$ (2,191,268)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00051628%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**61,781**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	121,322
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	11,966

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,961
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,553
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	11,301
Employer's Total Pension Expense/(Income)	**$**	**23,815**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,783	$ 0
Changes of assumptions	$ 15,466	$ 163
Net difference between projected and actual earnings on investments	$ 0	$ 45,736
Changes in proportionate share	$ 72,215	$ 44,733
Differences between employer contributions and employer's proportionate share of system contributions	$ 43,367	$ 0
Total (prior to post-MD contributions)	$ 136,831	$ 90,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 46,199

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	$ 9,292
2nd Fiscal Year	9,292
3rd Fiscal Year	7,169
4th Fiscal Year	9,589
5th Fiscal Year	10,857
Thereafter	0
Total	$ 46,199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.16943256%
Employer's proportionate share at MD		0.16330507%
Employer's proportionate share of system NPL/(A) at prior MD	$	36,976,012
Employer's proportionate share of system NPL/(A) at MD	**$**	**19,541,868**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	38,375,555
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,784,909
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,834,605
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,161,311)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	101,079
Employer's Total Pension Expense/(Income)	**$**	**1,774,373**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,829,247	$ 0
Changes of assumptions	$ 4,891,918	$ 51,430
Net difference between projected and actual earnings on investments	$ 0	$ 14,466,694
Changes in proportionate share	$ 155,520	$ 3,368,987
Differences between employer contributions and employer's proportionate share of system contributions	$ 999,850	$ 300,288
Total (prior to post-MD contributions)	$ 7,876,535	$ 18,187,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,310,864)

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	$ (2,084,016)
2nd Fiscal Year	(2,234,865)
3rd Fiscal Year	(2,661,119)
4th Fiscal Year	(3,732,339)
5th Fiscal Year	401,476
Thereafter	0
Total	$ (10,310,864)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00262825%
Employer's proportionate share at MD		0.00154708%
Employer's proportionate share of system NPL/(A) at prior MD	$	573,575
Employer's proportionate share of system NPL/(A) at MD	**$**	**185,131**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	363,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	35,857
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	26,854
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(42,868)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	32,690
Employer's Total Pension Expense/(Income)	**$**	**16,676**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 17,329	$ 0
Changes of assumptions	$ 46,344	$ 487
Net difference between projected and actual earnings on investments	$ 0	$ 137,051
Changes in proportionate share	$ 35,789	$ 165,281
Differences between employer contributions and employer's proportionate share of system contributions	$ 150,378	$ 11,535
Total (prior to post-MD contributions)	$ 249,840	$ 314,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (64,514)

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	$ (12,382)
2nd Fiscal Year	(4,819)
3rd Fiscal Year	(17,246)
4th Fiscal Year	(33,809)
5th Fiscal Year	3,744
Thereafter	0
Total	$ (64,514)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	521
Employer's Total Pension Expense/(Income)	**$**	**521**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.43300330%
Employer's proportionate share at MD		0.41228982%
Employer's proportionate share of system NPL/(A) at prior MD	$	94,496,213
Employer's proportionate share of system NPL/(A) at MD	**$**	**49,336,578**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	96,885,238
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,555,608
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,156,414
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,680,631)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,420,724
Employer's Total Pension Expense/(Income)	**$**	**5,896,507**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,618,226	$ 0
Changes of assumptions	$ 12,350,431	$ 129,842
Net difference between projected and actual earnings on investments	$ 0	$ 36,523,487
Changes in proportionate share	$ 272,446	$ 6,594,778
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,038,603	$ 0
Total (prior to post-MD contributions)	$ 20,279,706	$ 43,248,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,968,401)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,048,819)
2nd Fiscal Year	(4,409,980)
3rd Fiscal Year	(6,241,679)
4th Fiscal Year	(9,302,328)
5th Fiscal Year	1,034,406
Thereafter	0
Total	$ (22,968,401)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	190
Employer's Total Pension Expense/(Income)	**$**	**190**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.42526887%
Employer's proportionate share at MD		0.41992040%
Employer's proportionate share of system NPL/(A) at prior MD	$	92,808,295
Employer's proportionate share of system NPL/(A) at MD	**$**	**50,249,690**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	98,678,371
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	9,732,461
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,288,863
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,160,645)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,468,652
Employer's Total Pension Expense/(Income)	**$**	**6,596,870**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,703,699	$ 0
Changes of assumptions	$ 12,579,010	$ 132,245
Net difference between projected and actual earnings on investments	$ 0	$ 37,199,456
Changes in proportionate share	$ 524,909	$ 6,102,970
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,187,412	$ 474,645
Total (prior to post-MD contributions)	$ 21,995,030	$ 43,909,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (21,914,286)

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	$ (4,164,477)
2nd Fiscal Year	(4,276,384)
3rd Fiscal Year	(6,033,501)
4th Fiscal Year	(8,815,697)
5th Fiscal Year	1,375,774
Thereafter	0
Total	$ (21,914,286)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.19256429%
Employer's proportionate share at MD		0.19545102%
Employer's proportionate share of system NPL/(A) at prior MD	$	42,024,151
Employer's proportionate share of system NPL/(A) at MD	**$**	**23,388,607**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	45,929,629
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,529,953
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,392,585
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,552,557)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	797,257
Employer's Total Pension Expense/(Income)	**$**	**2,637,285**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,189,326	$ 0
Changes of assumptions	$ 5,854,873	$ 61,553
Net difference between projected and actual earnings on investments	$ 0	$ 17,314,405
Changes in proportionate share	$ 403,786	$ 2,638,490
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,774,183	$ 0
Total (prior to post-MD contributions)	$ 10,222,168	$ 20,014,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,792,280)

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	$ (1,957,374)
2nd Fiscal Year	(1,974,954)
3rd Fiscal Year	(2,534,891)
4th Fiscal Year	(3,977,794)
5th Fiscal Year	652,733
Thereafter	0
Total	$ (9,792,280)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04910086%
Employer's proportionate share at MD		0.05148312%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,715,497
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,160,717**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,098,175
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,193,220
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	893,630
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(261,883)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	230,846
Employer's Total Pension Expense/(Income)	**$**	**862,593**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 576,683	$ 0
Changes of assumptions	$ 1,542,213	$ 16,214
Net difference between projected and actual earnings on investments	$ 0	$ 4,560,731
Changes in proportionate share	$ 333,222	$ 569,808
Differences between employer contributions and employer's proportionate share of system contributions	$ 609,419	$ 0
Total (prior to post-MD contributions)	$ 3,061,537	$ 5,146,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,085,216)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (373,926)
2nd Fiscal Year	(378,074)
3rd Fiscal Year	(576,731)
4th Fiscal Year	(963,328)
5th Fiscal Year	206,843
Thereafter	0
Total	$ (2,085,216)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01279789%
Employer's proportionate share at MD		0.01110692%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,792,940
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,329,107**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,610,049
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	257,424
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	192,791
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(32,830)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	80,968
Employer's Total Pension Expense/(Income)	**$**	**240,929**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 124,413	$ 0
Changes of assumptions	$ 332,716	$ 3,498
Net difference between projected and actual earnings on investments	$ 0	$ 983,928
Changes in proportionate share	$ 105,295	$ 245,513
Differences between employer contributions and employer's proportionate share of system contributions	$ 271,557	$ 2,027
Total (prior to post-MD contributions)	$ 833,981	$ 1,234,966
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (400,985)

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	$ (21,640)
2nd Fiscal Year	(57,252)
3rd Fiscal Year	(120,494)
4th Fiscal Year	(232,129)
5th Fiscal Year	30,531
Thereafter	0
Total	$ (400,985)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01616852%
Employer's proportionate share at MD		0.01485647%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,528,527
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,777,796**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,491,167
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	344,327
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	257,875
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(167,923)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	150,525
Employer's Total Pension Expense/(Income)	**$**	**240,477**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 166,413	$ 0
Changes of assumptions	$ 445,036	$ 4,679
Net difference between projected and actual earnings on investments	$ 0	$ 1,316,089
Changes in proportionate share	$ 70,638	$ 437,201
Differences between employer contributions and employer's proportionate share of system contributions	$ 520,198	$ 0
Total (prior to post-MD contributions)	$ 1,202,285	$ 1,757,969
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (555,684)

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	$ (78,552)
2nd Fiscal Year	(92,196)
3rd Fiscal Year	(177,611)
4th Fiscal Year	(272,823)
5th Fiscal Year	65,500
Thereafter	0
Total	$ (555,684)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00114134%
Employer's proportionate share at MD		0.00113043%
Employer's proportionate share of system NPL/(A) at prior MD	$	249,080
Employer's proportionate share of system NPL/(A) at MD	**$**	**135,273**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	265,643
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	26,200
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	19,622
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(10,720)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	5,025
Employer's Total Pension Expense/(Income)	**$**	**13,927**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,662	$ 0
Changes of assumptions	$ 33,863	$ 356
Net difference between projected and actual earnings on investments	$ 0	$ 100,141
Changes in proportionate share	$ 6,136	$ 33,548
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,807	$ 0
Total (prior to post-MD contributions)	$ 68,468	$ 134,045
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (65,577)

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	$ (12,837)
2nd Fiscal Year	(17,711)
3rd Fiscal Year	(16,645)
4th Fiscal Year	(22,534)
5th Fiscal Year	4,149
Thereafter	0
Total	$ (65,577)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00095992%
Employer's proportionate share at MD		0.00073069%
Employer's proportionate share of system NPL/(A) at prior MD	$	209,488
Employer's proportionate share of system NPL/(A) at MD	**$**	**87,438**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	171,707
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	16,935
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	12,683
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(18,839)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,846
Employer's Total Pension Expense/(Income)	**$**	**(1,310)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,185	$ 0
Changes of assumptions	$ 21,888	$ 230
Net difference between projected and actual earnings on investments	$ 0	$ 64,730
Changes in proportionate share	$ 4,743	$ 61,175
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,679	$ 0
Total (prior to post-MD contributions)	$ 44,495	$ 126,135
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (81,640)

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	$ (18,177)
2nd Fiscal Year	(17,528)
3rd Fiscal Year	(21,940)
4th Fiscal Year	(23,653)
5th Fiscal Year	(340)
Thereafter	0
Total	$ (81,640)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05520376%
Employer's proportionate share at MD		0.05259071%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,047,359
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,293,257**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,358,451
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,218,891

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	912,855
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(324,291)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	238,161
Employer's Total Pension Expense/(Income)	**$**	**826,725**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 589,090	$ 0
Changes of assumptions	$ 1,575,392	$ 16,562
Net difference between projected and actual earnings on investments	$ 0	$ 4,658,849
Changes in proportionate share	$ 86,736	$ 936,318
Differences between employer contributions and employer's proportionate share of system contributions	$ 609,152	$ 0
Total (prior to post-MD contributions)	$ 2,860,370	$ 5,611,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,751,359)

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	$ (470,477)
2nd Fiscal Year	(503,415)
3rd Fiscal Year	(743,097)
4th Fiscal Year	(1,168,277)
5th Fiscal Year	133,906
Thereafter	0
Total	$ (2,751,359)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		1.03982565%
Employer's proportionate share at MD		0.98820421%
Employer's proportionate share of system NPL/(A) at prior MD	$	226,925,722
Employer's proportionate share of system NPL/(A) at MD	**$**	**118,253,258**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	232,221,110
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	22,903,530
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	17,152,978
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,294,894)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	914,851
Employer's Total Pension Expense/(Income)	**$**	**13,772,935**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 11,069,278	$ 0
Changes of assumptions	$ 29,602,351	$ 311,214
Net difference between projected and actual earnings on investments	$ 0	$ 87,541,971
Changes in proportionate share	$ 0	$ 11,933,012
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,999,272	$ 954,749
Total (prior to post-MD contributions)	$ 43,670,901	$ 100,740,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (57,070,045)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (10,554,793)
2nd Fiscal Year	(11,320,399)
3rd Fiscal Year	(14,814,802)
4th Fiscal Year	(22,616,219)
5th Fiscal Year	2,236,167
Thereafter	0
Total	$ (57,070,045)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.54067671%
Employer's proportionate share at MD		0.53884799%
Employer's proportionate share of system NPL/(A) at prior MD	$	117,994,255
Employer's proportionate share of system NPL/(A) at MD	**$**	**64,481,136**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	126,625,527
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	12,488,837
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	9,353,176
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(676,085)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,130,738)
Employer's Total Pension Expense/(Income)	**$**	**7,546,353**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,035,856	$ 0
Changes of assumptions	$ 16,141,570	$ 169,699
Net difference between projected and actual earnings on investments	$ 0	$ 47,734,886
Changes in proportionate share	$ 1,704,833	$ 2,475,799
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,470,471
Total (prior to post-MD contributions)	$ 23,882,259	$ 52,850,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,968,596)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (5,620,159)
2nd Fiscal Year	(6,016,962)
3rd Fiscal Year	(7,099,677)
4th Fiscal Year	(11,641,836)
5th Fiscal Year	1,410,038
Thereafter	0
Total	$ (28,968,596)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05803485%
Employer's proportionate share at MD		0.05660650%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,665,200
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,773,805**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,302,133
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,311,964

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	982,560
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(32,610)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(265,384)
Employer's Total Pension Expense/(Income)	**$**	**684,566**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 634,072	$ 0
Changes of assumptions	$ 1,695,687	$ 17,827
Net difference between projected and actual earnings on investments	$ 0	$ 5,014,596
Changes in proportionate share	$ 187,557	$ 346,631
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 580,581
Total (prior to post-MD contributions)	$ 2,517,316	$ 5,959,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,442,319)

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	$ (704,923)
2nd Fiscal Year	(728,017)
3rd Fiscal Year	(833,356)
4th Fiscal Year	(1,296,750)
5th Fiscal Year	120,729
Thereafter	0
Total	$ (3,442,319)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01617057%
Employer's proportionate share at MD		0.01645885%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,528,975
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,969,545**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,867,715
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	381,465
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	285,688
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(127,085)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	72,098
Employer's Total Pension Expense/(Income)	**$**	**230,701**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 184,362	$ 0
Changes of assumptions	$ 493,036	$ 5,183
Net difference between projected and actual earnings on investments	$ 0	$ 1,458,039
Changes in proportionate share	$ 56,509	$ 191,898
Differences between employer contributions and employer's proportionate share of system contributions	$ 185,403	$ 0
Total (prior to post-MD contributions)	$ 919,310	$ 1,655,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (735,810)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (143,907)
2nd Fiscal Year	(120,897)
3rd Fiscal Year	(194,696)
4th Fiscal Year	(331,445)
5th Fiscal Year	55,137
Thereafter	0
Total	$ (735,810)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07180832%
Employer's proportionate share at MD		0.07261403%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,671,045
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,689,343**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,063,792
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,682,970

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,260,414
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(291,402)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	62,351
Employer's Total Pension Expense/(Income)	**$**	**1,031,363**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 813,379	$ 0
Changes of assumptions	$ 2,175,204	$ 22,868
Net difference between projected and actual earnings on investments	$ 0	$ 6,432,654
Changes in proportionate share	$ 112,700	$ 509,103
Differences between employer contributions and employer's proportionate share of system contributions	$ 171,090	$ 53,342
Total (prior to post-MD contributions)	$ 3,272,373	$ 7,017,967
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,745,594)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (732,663)
2nd Fiscal Year	(753,223)
3rd Fiscal Year	(954,571)
4th Fiscal Year	(1,523,449)
5th Fiscal Year	218,313
Thereafter	0
Total	$ (3,745,594)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13085251%
Employer's proportionate share at MD		0.09854001%
Employer's proportionate share of system NPL/(A) at prior MD	$	28,556,518
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,791,770**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	23,156,216
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,283,854
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,710,431
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(441,951)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(977,920)
Employer's Total Pension Expense/(Income)	**$**	**290,560**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,103,787	$ 0
Changes of assumptions	$ 2,951,835	$ 31,033
Net difference between projected and actual earnings on investments	$ 0	$ 8,729,356
Changes in proportionate share	$ 2,408,323	$ 5,603,009
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,100,915
Total (prior to post-MD contributions)	$ 6,463,945	$ 16,464,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,000,368)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,224,916)
2nd Fiscal Year	(2,299,079)
3rd Fiscal Year	(2,151,881)
4th Fiscal Year	(3,137,821)
5th Fiscal Year	(186,671)
Thereafter	0
Total	$ (10,000,368)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.33982163%
Employer's proportionate share at MD		0.33451783%
Employer's proportionate share of system NPL/(A) at prior MD	$	74,160,768
Employer's proportionate share of system NPL/(A) at MD	**$**	**40,030,009**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	78,609,361
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,753,093
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,806,469
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,191,349)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,361,581
Employer's Total Pension Expense/(Income)	**$**	**4,976,701**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,747,070	$ 0
Changes of assumptions	$ 10,020,716	$ 105,349
Net difference between projected and actual earnings on investments	$ 0	$ 29,633,905
Changes in proportionate share	$ 0	$ 5,494,637
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,661,024	$ 0
Total (prior to post-MD contributions)	$ 17,428,810	$ 35,233,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,805,081)

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	$ (3,450,373)
2nd Fiscal Year	(3,750,411)
3rd Fiscal Year	(4,724,479)
4th Fiscal Year	(6,969,826)
5th Fiscal Year	1,090,009
Thereafter	0
Total	$ (17,805,081)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02153484%
Employer's proportionate share at MD		0.02147470%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,699,643
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,569,766**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,046,405
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	497,717
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	372,752
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(155,596)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	72,574
Employer's Total Pension Expense/(Income)	**$**	**289,730**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 240,547	$ 0
Changes of assumptions	$ 643,290	$ 6,763
Net difference between projected and actual earnings on investments	$ 0	$ 1,902,378
Changes in proportionate share	$ 115,331	$ 568,465
Differences between employer contributions and employer's proportionate share of system contributions	$ 151,225	$ 10,722
Total (prior to post-MD contributions)	$ 1,150,393	$ 2,488,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,337,935)

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	$ (249,458)
2nd Fiscal Year	(273,351)
3rd Fiscal Year	(393,783)
4th Fiscal Year	(486,816)
5th Fiscal Year	65,472
Thereafter	0
Total	$ (1,337,935)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02084791%
Employer's proportionate share at MD		0.02060708%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,549,731
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,465,942**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,842,520
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	477,609
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	357,692
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(99,947)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	54,748
Employer's Total Pension Expense/(Income)	**$**	**312,493**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 230,828	$ 0
Changes of assumptions	$ 617,300	$ 6,490
Net difference between projected and actual earnings on investments	$ 0	$ 1,825,518
Changes in proportionate share	$ 110,140	$ 199,130
Differences between employer contributions and employer's proportionate share of system contributions	$ 133,924	$ 0
Total (prior to post-MD contributions)	$ 1,092,192	$ 2,031,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (938,946)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (180,069)
2nd Fiscal Year	(181,141)
3rd Fiscal Year	(220,555)
4th Fiscal Year	(418,003)
5th Fiscal Year	60,822
Thereafter	0
Total	$ (938,946)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05678680%
Employer's proportionate share at MD		0.04853142%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,392,833
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,807,503**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,404,546
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,124,809
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	842,395
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,891,602)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	3,040,992
Employer's Total Pension Expense/(Income)	**$**	**1,991,785**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 543,620	$ 0
Changes of assumptions	$ 1,453,793	$ 15,284
Net difference between projected and actual earnings on investments	$ 0	$ 4,299,249
Changes in proportionate share	$ 0	$ 4,028,374
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,841,204	$ 0
Total (prior to post-MD contributions)	$ 8,838,617	$ 8,342,907
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 495,710

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,021,784
2nd Fiscal Year	1,038,240
3rd Fiscal Year	(446,321)
4th Fiscal Year	(1,190,189)
5th Fiscal Year	72,196
Thereafter	0
Total	$ 495,710

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03139106%
Employer's proportionate share at MD		0.03021242%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,850,609
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,615,363**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,099,708
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	700,231
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	524,419
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	99,430
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	64,716
Employer's Total Pension Expense/(Income)	**$**	**688,565**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 338,422	$ 0
Changes of assumptions	$ 905,034	$ 9,515
Net difference between projected and actual earnings on investments	$ 0	$ 2,676,425
Changes in proportionate share	$ 487,478	$ 172,110
Differences between employer contributions and employer's proportionate share of system contributions	$ 98,349	$ 25,973
Total (prior to post-MD contributions)	$ 1,829,283	$ 2,884,023
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,054,740)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (59,562)
2nd Fiscal Year	(111,290)
3rd Fiscal Year	(298,315)
4th Fiscal Year	(652,710)
5th Fiscal Year	67,137
Thereafter	0
Total	$ (1,054,740)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03716458%
Employer's proportionate share at MD		0.03330476%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,110,590
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,985,407**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,826,387
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	771,902

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	578,095
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(320,814)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	131,855
Employer's Total Pension Expense/(Income)	**$**	**389,136**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 373,060	$ 0
Changes of assumptions	$ 997,667	$ 10,489
Net difference between projected and actual earnings on investments	$ 0	$ 2,950,366
Changes in proportionate share	$ 58,078	$ 1,058,635
Differences between employer contributions and employer's proportionate share of system contributions	$ 291,506	$ 0
Total (prior to post-MD contributions)	$ 1,720,311	$ 4,019,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,299,179)

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	$ (412,439)
2nd Fiscal Year	(491,402)
3rd Fiscal Year	(628,911)
4th Fiscal Year	(827,101)
5th Fiscal Year	60,674
Thereafter	0
Total	$ (2,299,179)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02416178%
Employer's proportionate share at MD		0.02696370%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,272,931
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,226,606**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,336,282
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	624,936
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	468,029
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	207,451
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	97,826
Employer's Total Pension Expense/(Income)	**$**	**773,306**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 302,031	$ 0
Changes of assumptions	$ 807,717	$ 8,492
Net difference between projected and actual earnings on investments	$ 0	$ 2,388,631
Changes in proportionate share	$ 723,684	$ 7,025
Differences between employer contributions and employer's proportionate share of system contributions	$ 234,926	$ 0
Total (prior to post-MD contributions)	$ 2,068,358	$ 2,404,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (335,790)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 73,337
2nd Fiscal Year	28,880
3rd Fiscal Year	(116,487)
4th Fiscal Year	(437,720)
5th Fiscal Year	116,201
Thereafter	0
Total	$ (335,790)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01952952%
Employer's proportionate share at MD		0.01900725%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,262,013
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,274,499**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,466,571
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	440,530
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	329,923
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(143,772)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	62,507
Employer's Total Pension Expense/(Income)	**$**	**248,658**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 212,908	$ 0
Changes of assumptions	$ 569,376	$ 5,986
Net difference between projected and actual earnings on investments	$ 0	$ 1,683,794
Changes in proportionate share	$ 68,049	$ 360,612
Differences between employer contributions and employer's proportionate share of system contributions	$ 149,823	$ 0
Total (prior to post-MD contributions)	$ 1,000,156	$ 2,050,392
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,050,236)

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	$ (205,385)
2nd Fiscal Year	(188,468)
3rd Fiscal Year	(288,395)
4th Fiscal Year	(421,190)
5th Fiscal Year	53,202
Thereafter	0
Total	$ (1,050,236)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05965544%
Employer's proportionate share at MD		0.06100091%
Employer's proportionate share of system NPL/(A) at prior MD	$	13,018,869
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,299,662**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,334,789
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,413,813
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,058,837
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(105,000)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(265,545)
Employer's Total Pension Expense/(Income)	**$**	**688,292**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 683,296	$ 0
Changes of assumptions	$ 1,827,325	$ 19,211
Net difference between projected and actual earnings on investments	$ 0	$ 5,403,883
Changes in proportionate share	$ 344,596	$ 709,516
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 524,694
Total (prior to post-MD contributions)	$ 2,855,217	$ 6,657,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,802,087)

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	$ (861,913)
2nd Fiscal Year	(928,079)
3rd Fiscal Year	(873,328)
4th Fiscal Year	(1,308,257)
5th Fiscal Year	169,491
Thereafter	0
Total	$ (3,802,087)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07233276%
Employer's proportionate share at MD		0.03377071%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,785,496
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,041,165**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,935,882
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	782,701
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	586,183
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	592,588
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(543,519)
Employer's Total Pension Expense/(Income)	**$**	**635,252**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 378,279	$ 0
Changes of assumptions	$ 1,011,625	$ 10,635
Net difference between projected and actual earnings on investments	$ 0	$ 2,991,643
Changes in proportionate share	$ 7,550,231	$ 7,742,969
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,608,408
Total (prior to post-MD contributions)	$ 8,940,135	$ 12,353,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,413,520)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (256,644)
2nd Fiscal Year	(877,168)
3rd Fiscal Year	(295,702)
4th Fiscal Year	(1,546,234)
5th Fiscal Year	(437,771)
Thereafter	0
Total	$ (3,413,520)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	8
Employer's Total Pension Expense/(Income)	**$**	**8**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	107
Employer's Total Pension Expense/(Income)	**$**	**107**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 353	$ 0
Total (prior to post-MD contributions)	$ 353	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 107
2nd Fiscal Year	107
3rd Fiscal Year	107
4th Fiscal Year	32
5th Fiscal Year	0
Thereafter	0
Total	$ 353

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	108
Employer's Total Pension Expense/(Income)	**$**	**108**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04514140%
Employer's proportionate share at MD		0.04253938%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,851,406
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,090,466**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,996,458
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	985,932
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	738,387
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(366,357)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	112,446
Employer's Total Pension Expense/(Income)	**$**	**484,476**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 476,501	$ 0
Changes of assumptions	$ 1,274,297	$ 13,397
Net difference between projected and actual earnings on investments	$ 0	$ 3,768,433
Changes in proportionate share	$ 0	$ 824,736
Differences between employer contributions and employer's proportionate share of system contributions	$ 242,233	$ 0
Total (prior to post-MD contributions)	$ 1,993,031	$ 4,606,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,613,535)

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	$ (547,022)
2nd Fiscal Year	(539,599)
3rd Fiscal Year	(649,534)
4th Fiscal Year	(974,052)
5th Fiscal Year	96,672
Thereafter	0
Total	$ (2,613,535)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07893863%
Employer's proportionate share at MD		0.07435765%
Employer's proportionate share of system NPL/(A) at prior MD	$	17,227,124
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,897,993**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,473,530
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,723,381
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,290,680
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	552,946
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(590,603)
Employer's Total Pension Expense/(Income)	**$**	**1,253,023**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 832,910	$ 0
Changes of assumptions	$ 2,227,436	$ 23,417
Net difference between projected and actual earnings on investments	$ 0	$ 6,587,115
Changes in proportionate share	$ 2,111,477	$ 1,345,265
Differences between employer contributions and employer's proportionate share of system contributions	$ 132,553	$ 1,314,464
Total (prior to post-MD contributions)	$ 5,304,376	$ 9,270,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,965,885)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (753,612)
2nd Fiscal Year	(821,390)
3rd Fiscal Year	(732,398)
4th Fiscal Year	(1,730,235)
5th Fiscal Year	71,748
Thereafter	0
Total	$ (3,965,885)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03771548%
Employer's proportionate share at MD		0.03327117%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,230,815
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,981,388**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,818,493
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	771,123

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	577,512
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(601,245)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	511,416
Employer's Total Pension Expense/(Income)	**$**	**487,683**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 372,684	$ 0
Changes of assumptions	$ 996,661	$ 10,478
Net difference between projected and actual earnings on investments	$ 0	$ 2,947,391
Changes in proportionate share	$ 6,062	$ 1,420,250
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,104,992	$ 0
Total (prior to post-MD contributions)	$ 3,480,399	$ 4,378,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (897,720)

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	$ (216,385)
2nd Fiscal Year	(211,237)
3rd Fiscal Year	(252,164)
4th Fiscal Year	(434,396)
5th Fiscal Year	216,463
Thereafter	0
Total	$ (897,720)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02759858%
Employer's proportionate share at MD		0.03026495%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,022,959
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,621,649**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,112,053
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	701,448

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	525,331
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	401,191
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(246,041)
Employer's Total Pension Expense/(Income)	**$**	**680,481**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 339,010	$ 0
Changes of assumptions	$ 906,608	$ 9,531
Net difference between projected and actual earnings on investments	$ 0	$ 2,681,079
Changes in proportionate share	$ 1,152,185	$ 190,962
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 587,582
Total (prior to post-MD contributions)	$ 2,397,803	$ 3,469,154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,071,351)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (128,806)
2nd Fiscal Year	(217,293)
3rd Fiscal Year	(244,442)
4th Fiscal Year	(576,087)
5th Fiscal Year	95,277
Thereafter	0
Total	$ (1,071,351)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective 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)	$	6
Employer's Total Pension Expense/(Income)	**$**	**6**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12857906%
Employer's proportionate share at MD		0.12944903%
Employer's proportionate share of system NPL/(A) at prior MD	$	28,060,373
Employer's proportionate share of system NPL/(A) at MD	**$**	**15,490,492**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	30,419,621
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,000,230
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,246,941
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(320,137)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(160,216)
Employer's Total Pension Expense/(Income)	**$**	**1,766,588**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,450,011	$ 0
Changes of assumptions	$ 3,877,737	$ 40,767
Net difference between projected and actual earnings on investments	$ 0	$ 11,467,491
Changes in proportionate share	$ 121,688	$ 439,046
Differences between employer contributions and employer's proportionate share of system contributions	$ 111,019	$ 445,948
Total (prior to post-MD contributions)	$ 5,560,455	$ 12,393,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,832,797)

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	$ (1,391,547)
2nd Fiscal Year	(1,342,794)
3rd Fiscal Year	(1,713,912)
4th Fiscal Year	(2,755,008)
5th Fiscal Year	370,464
Thereafter	0
Total	$ (6,832,797)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00009414%
Employer's proportionate share at MD		0.00060106%
Employer's proportionate share of system NPL/(A) at prior MD	$	20,545
Employer's proportionate share of system NPL/(A) at MD	**$**	**71,926**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	141,245
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	13,931
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	10,433
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,437)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,487
Employer's Total Pension Expense/(Income)	**$**	**2,483**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 6,733	$ 0
Changes of assumptions	$ 18,005	$ 189
Net difference between projected and actual earnings on investments	$ 0	$ 53,246
Changes in proportionate share	$ 75,239	$ 86,610
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,571	$ 4,861
Total (prior to post-MD contributions)	$ 106,548	$ 144,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (38,358)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (11,774)
2nd Fiscal Year	(16,227)
3rd Fiscal Year	(14,757)
4th Fiscal Year	(3,572)
5th Fiscal Year	7,972
Thereafter	0
Total	$ (38,358)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	192
Employer's Total Pension Expense/(Income)	**$**	**192**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	632	$	0
Total (prior to post-MD contributions)	$	632	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	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	$	192
2nd Fiscal Year		192
3rd Fiscal Year		192
4th Fiscal Year		56
5th Fiscal Year		0
Thereafter		0
Total	$	632

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07938951%
Employer's proportionate share at MD		0.07872487%
Employer's proportionate share of system NPL/(A) at prior MD	$	17,325,522
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,420,596**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,499,796
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,824,600
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,366,485
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(442,331)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	298,019
Employer's Total Pension Expense/(Income)	**$**	**1,222,173**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 881,829	$ 0
Changes of assumptions	$ 2,358,259	$ 24,793
Net difference between projected and actual earnings on investments	$ 0	$ 6,973,994
Changes in proportionate share	$ 190,082	$ 850,795
Differences between employer contributions and employer's proportionate share of system contributions	$ 749,820	$ 0
Total (prior to post-MD contributions)	$ 4,179,990	$ 7,849,582
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,669,592)

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	$ (612,457)
2nd Fiscal Year	(634,753)
3rd Fiscal Year	(1,028,125)
4th Fiscal Year	(1,642,417)
5th Fiscal Year	248,161
Thereafter	0
Total	$ (3,669,592)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00698456%
Employer's proportionate share at MD		0.00711488%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,524,271
Employer's proportionate share of system NPL/(A) at MD	**$**	**851,401**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,671,947
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	164,901
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	123,498
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	69,266
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	40,746
Employer's Total Pension Expense/(Income)	**$**	**233,510**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 79,697	$ 0
Changes of assumptions	$ 213,131	$ 2,241
Net difference between projected and actual earnings on investments	$ 0	$ 630,285
Changes in proportionate share	$ 183,063	$ 4,532
Differences between employer contributions and employer's proportionate share of system contributions	$ 161,122	$ 22,258
Total (prior to post-MD contributions)	$ 637,013	$ 659,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (22,303)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 66,476
2nd Fiscal Year	41,137
3rd Fiscal Year	(46,195)
4th Fiscal Year	(117,682)
5th Fiscal Year	33,962
Thereafter	0
Total	$ (22,303)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01908634%
Employer's proportionate share at MD		0.01710253%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,165,296
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,046,571**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,018,975
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	396,384
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	296,861
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(147,201)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	112,017
Employer's Total Pension Expense/(Income)	**$**	**261,677**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 191,572	$ 0
Changes of assumptions	$ 512,318	$ 5,386
Net difference between projected and actual earnings on investments	$ 0	$ 1,515,061
Changes in proportionate share	$ 36,000	$ 400,311
Differences between employer contributions and employer's proportionate share of system contributions	$ 273,218	$ 0
Total (prior to post-MD contributions)	$ 1,013,108	$ 1,920,758
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (907,650)

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	$ (145,136)
2nd Fiscal Year	(182,608)
3rd Fiscal Year	(231,906)
4th Fiscal Year	(385,232)
5th Fiscal Year	37,232
Thereafter	0
Total	$ (907,650)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01028489%
Employer's proportionate share at MD		0.01005228%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,244,517
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,202,904**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,362,216
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	232,981

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	174,485
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(37,343)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	47,975
Employer's Total Pension Expense/(Income)	**$**	**185,117**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 112,600	$ 0
Changes of assumptions	$ 301,123	$ 3,166
Net difference between projected and actual earnings on investments	$ 0	$ 890,501
Changes in proportionate share	$ 17,029	$ 108,748
Differences between employer contributions and employer's proportionate share of system contributions	$ 119,089	$ 645
Total (prior to post-MD contributions)	$ 549,841	$ 1,003,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (453,219)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (62,281)
2nd Fiscal Year	(91,731)
3rd Fiscal Year	(128,196)
4th Fiscal Year	(204,396)
5th Fiscal Year	33,386
Thereafter	0
Total	$ (453,219)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00137457%
Employer's proportionate share at MD		0.00122897%
Employer's proportionate share of system NPL/(A) at prior MD	$	299,978
Employer's proportionate share of system NPL/(A) at MD	**$**	**147,064**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	288,799
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	28,484
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	21,332
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(12,554)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	571
Employer's Total Pension Expense/(Income)	**$**	**9,349**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,766	$ 0
Changes of assumptions	$ 36,815	$ 387
Net difference between projected and actual earnings on investments	$ 0	$ 108,871
Changes in proportionate share	$ 607	$ 34,438
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,883	$ 4,556
Total (prior to post-MD contributions)	$ 58,071	$ 148,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (90,181)

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	$ (22,000)
2nd Fiscal Year	(18,735)
3rd Fiscal Year	(21,256)
4th Fiscal Year	(30,231)
5th Fiscal Year	2,041
Thereafter	0
Total	$ (90,181)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	35
Employer's Total Pension Expense/(Income)	**$**	**35**

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03472680%
Employer's proportionate share at MD		0.03098609%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,578,582
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,707,944**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,281,515
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	718,162
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	537,848
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(162,311)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(290,280)
Employer's Total Pension Expense/(Income)	**$**	**85,257**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 347,088	$ 0
Changes of assumptions	$ 928,210	$ 9,758
Net difference between projected and actual earnings on investments	$ 0	$ 2,744,962
Changes in proportionate share	$ 212,330	$ 1,203,608
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 557,506
Total (prior to post-MD contributions)	$ 1,487,628	$ 4,515,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,028,206)

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	$ (671,425)
2nd Fiscal Year	(773,537)
3rd Fiscal Year	(750,287)
4th Fiscal Year	(859,485)
5th Fiscal Year	26,528
Thereafter	0
Total	$ (3,028,206)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08533256%
Employer's proportionate share at MD		0.08030562%
Employer's proportionate share of system NPL/(A) at prior MD	$	18,622,500
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,609,756**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,871,262
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,861,237
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,393,923
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(206,497)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(391,162)
Employer's Total Pension Expense/(Income)	**$**	**796,264**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 899,536	$ 0
Changes of assumptions	$ 2,405,611	$ 25,291
Net difference between projected and actual earnings on investments	$ 0	$ 7,114,028
Changes in proportionate share	$ 16,852	$ 1,027,744
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 741,048
Total (prior to post-MD contributions)	$ 3,321,999	$ 8,908,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,586,112)

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	$ (1,219,301)
2nd Fiscal Year	(1,216,194)
3rd Fiscal Year	(1,355,225)
4th Fiscal Year	(1,939,456)
5th Fiscal Year	144,065
Thereafter	0
Total	$ (5,586,112)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		2.26638947%
Employer's proportionate share at MD		2.14984398%
Employer's proportionate share of system NPL/(A) at prior MD	$	494,604,136
Employer's proportionate share of system NPL/(A) at MD	**$**	**257,260,647**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	505,198,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	49,826,762
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	37,316,403
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,251,246)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,450,814)
Employer's Total Pension Expense/(Income)	**$**	**28,614,343**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,081,278	$ 0
Changes of assumptions	$ 64,400,086	$ 677,049
Net difference between projected and actual earnings on investments	$ 0	$ 190,448,064
Changes in proportionate share	$ 3,352,923	$ 25,683,852
Differences between employer contributions and employer's proportionate share of system contributions	$ 630,114	$ 10,888,553
Total (prior to post-MD contributions)	$ 92,464,401	$ 227,697,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (135,233,117)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (26,050,268)
2nd Fiscal Year	(29,343,948)
3rd Fiscal Year	(33,906,540)
4th Fiscal Year	(50,308,778)
5th Fiscal Year	4,376,418
Thereafter	0
Total	$ (135,233,117)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02121218%
Employer's proportionate share at MD		0.01726615%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,629,227
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,066,150**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,057,425
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	400,176
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	299,701
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(257,519)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	63,481
Employer's Total Pension Expense/(Income)	**$**	**105,663**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 193,405	$ 0
Changes of assumptions	$ 517,220	$ 5,438
Net difference between projected and actual earnings on investments	$ 0	$ 1,529,555
Changes in proportionate share	$ 74,355	$ 780,877
Differences between employer contributions and employer's proportionate share of system contributions	$ 195,214	$ 9,878
Total (prior to post-MD contributions)	$ 980,194	$ 2,325,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,345,554)

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	$ (277,347)
2nd Fiscal Year	(261,081)
3rd Fiscal Year	(345,841)
4th Fiscal Year	(472,370)
5th Fiscal Year	11,085
Thereafter	0
Total	$ (1,345,554)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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	$ 383	$ 0
Total (prior to post-MD contributions)	$ 383	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 383

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 116
2nd Fiscal Year	116
3rd Fiscal Year	116
4th Fiscal Year	35
5th Fiscal Year	0
Thereafter	0
Total	$ 383

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	0
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	155
Employer's Total Pension Expense/(Income)	**$**	**155**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 514	$ 0
Total (prior to post-MD contributions)	$ 514	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 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	$ 155
2nd Fiscal Year	155
3rd Fiscal Year	155
4th Fiscal Year	49
5th Fiscal Year	0
Thereafter	0
Total	$ 514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	38
Employer's Total Pension Expense/(Income)	**$**	**38**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	96
Employer's Total Pension Expense/(Income)	**$**	**96**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05179180%
Employer's proportionate share at MD		0.04985248%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,302,752
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,965,587**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,714,986
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,155,427
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	865,326
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(314,440)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	176,473
Employer's Total Pension Expense/(Income)	**$**	**727,359**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 558,418	$ 0
Changes of assumptions	$ 1,493,366	$ 15,700
Net difference between projected and actual earnings on investments	$ 0	$ 4,416,278
Changes in proportionate share	$ 0	$ 787,435
Differences between employer contributions and employer's proportionate share of system contributions	$ 396,188	$ 74,973
Total (prior to post-MD contributions)	$ 2,447,972	$ 5,294,386
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,846,414)

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	$ (518,621)
2nd Fiscal Year	(569,823)
3rd Fiscal Year	(772,899)
4th Fiscal Year	(1,117,005)
5th Fiscal Year	131,934
Thereafter	0
Total	$ (2,846,414)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.38475428%
Employer's proportionate share at MD		0.38661159%
Employer's proportionate share of system NPL/(A) at prior MD	$	83,966,618
Employer's proportionate share of system NPL/(A) at MD	**$**	**46,263,798**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	90,851,032
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,960,466
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,710,698
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,228,484)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,428,306
Employer's Total Pension Expense/(Income)	**$**	**5,910,520**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,330,594	$ 0
Changes of assumptions	$ 11,581,222	$ 121,755
Net difference between projected and actual earnings on investments	$ 0	$ 34,248,731
Changes in proportionate share	$ 259,793	$ 3,058,682
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,220,548	$ 0
Total (prior to post-MD contributions)	$ 19,392,157	$ 37,429,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (18,037,011)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,324,471)
2nd Fiscal Year	(3,266,420)
3rd Fiscal Year	(4,764,060)
4th Fiscal Year	(7,919,004)
5th Fiscal Year	1,236,942
Thereafter	0
Total	$ (18,037,011)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	60
Employer's Total Pension Expense/(Income)	**$**	**60**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective 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)	$	70
Employer's Total Pension Expense/(Income)	**$**	**70**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	14
Employer's Total Pension Expense/(Income)	**$**	**14**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11602478%
Employer's proportionate share at MD		0.12097183%
Employer's proportionate share of system NPL/(A) at prior MD	$	25,320,598
Employer's proportionate share of system NPL/(A) at MD	**$**	**14,476,070**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	28,427,538
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,803,754
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,099,796
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	19,693
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,006)
Employer's Total Pension Expense/(Income)	**$**	**2,110,483**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,355,055	$ 0
Changes of assumptions	$ 3,623,796	$ 38,098
Net difference between projected and actual earnings on investments	$ 0	$ 10,716,522
Changes in proportionate share	$ 821,375	$ 621,711
Differences between employer contributions and employer's proportionate share of system contributions	$ 350,118	$ 229,157
Total (prior to post-MD contributions)	$ 6,150,344	$ 11,605,488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,455,144)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (879,853)
2nd Fiscal Year	(1,062,952)
3rd Fiscal Year	(1,513,070)
4th Fiscal Year	(2,420,420)
5th Fiscal Year	421,150
Thereafter	0
Total	$ (5,455,144)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		2.38884722%
Employer's proportionate share at MD		2.23814969%
Employer's proportionate share of system NPL/(A) at prior MD	$	521,328,629
Employer's proportionate share of system NPL/(A) at MD	**$**	**267,827,732**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	525,949,597
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	51,873,416
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	38,849,190
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	19,483,891
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(26,572,850)
Employer's Total Pension Expense/(Income)	**$**	**31,760,231**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,070,426	$ 0
Changes of assumptions	$ 67,045,345	$ 704,859
Net difference between projected and actual earnings on investments	$ 0	$ 198,270,795
Changes in proportionate share	$ 63,594,162	$ 46,801,720
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 61,701,324
Total (prior to post-MD contributions)	$ 155,709,933	$ 307,478,698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (151,768,765)

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	$ (32,806,703)
2nd Fiscal Year	(35,199,683)
3rd Fiscal Year	(30,622,901)
4th Fiscal Year	(55,016,565)
5th Fiscal Year	1,877,087
Thereafter	0
Total	$ (151,768,765)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14597039%
Employer's proportionate share at MD		0.12538306%
Employer's proportionate share of system NPL/(A) at prior MD	$	31,855,760
Employer's proportionate share of system NPL/(A) at MD	**$**	**15,003,939**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	29,464,146
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,905,993
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,176,365
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,576,022)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	4,690,388
Employer's Total Pension Expense/(Income)	**$**	**3,290,731**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,404,467	$ 0
Changes of assumptions	$ 3,755,938	$ 39,487
Net difference between projected and actual earnings on investments	$ 0	$ 11,107,300
Changes in proportionate share	$ 0	$ 7,738,076
Differences between employer contributions and employer's proportionate share of system contributions	$ 10,313,468	$ 0
Total (prior to post-MD contributions)	$ 15,473,873	$ 18,884,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,410,990)

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	$ 576,652
2nd Fiscal Year	693,277
3rd Fiscal Year	(1,693,622)
4th Fiscal Year	(3,158,364)
5th Fiscal Year	171,066
Thereafter	0
Total	$ (3,410,990)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	227
Employer's Total Pension Expense/(Income)	**$**	**227**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	45
Employer's Total Pension Expense/(Income)	**$**	**45**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.49380165%
Employer's proportionate share at MD		0.43186888%
Employer's proportionate share of system NPL/(A) at prior MD	$	107,764,505
Employer's proportionate share of system NPL/(A) at MD	**$**	**51,679,503**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	101,486,181
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,009,390
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,496,262
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,507,079)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,141,312)
Employer's Total Pension Expense/(Income)	**$**	**2,847,871**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,837,539	$ 0
Changes of assumptions	$ 12,936,936	$ 136,008
Net difference between projected and actual earnings on investments	$ 0	$ 38,257,935
Changes in proportionate share	$ 393,303	$ 15,456,108
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,837,280	$ 4,282,816
Total (prior to post-MD contributions)	$ 21,005,058	$ 58,132,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,127,809)

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	$ (8,545,718)
2nd Fiscal Year	(8,227,805)
3rd Fiscal Year	(8,882,333)
4th Fiscal Year	(11,760,992)
5th Fiscal Year	289,038
Thereafter	0
Total	$ (37,127,809)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07140853%
Employer's proportionate share at MD		0.07287963%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,583,797
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,721,126**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,126,206
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,689,125
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,265,025
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(255,364)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	169,919
Employer's Total Pension Expense/(Income)	**$**	**1,179,580**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 816,354	$ 0
Changes of assumptions	$ 2,183,160	$ 22,952
Net difference between projected and actual earnings on investments	$ 0	$ 6,456,182
Changes in proportionate share	$ 205,773	$ 878,820
Differences between employer contributions and employer's proportionate share of system contributions	$ 312,699	$ 0
Total (prior to post-MD contributions)	$ 3,517,986	$ 7,357,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,839,968)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (739,448)
2nd Fiscal Year	(787,965)
3rd Fiscal Year	(1,020,679)
4th Fiscal Year	(1,525,213)
5th Fiscal Year	233,337
Thereafter	0
Total	$ (3,839,968)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.86000605%
Employer's proportionate share at MD		0.80055121%
Employer's proportionate share of system NPL/(A) at prior MD	$	187,682,900
Employer's proportionate share of system NPL/(A) at MD	**$**	**95,797,799**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	188,123,962
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	18,554,311
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	13,895,749
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,976,446)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,096,433
Employer's Total Pension Expense/(Income)	**$**	**10,015,736**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,967,300	$ 0
Changes of assumptions	$ 23,981,074	$ 252,117
Net difference between projected and actual earnings on investments	$ 0	$ 70,918,369
Changes in proportionate share	$ 0	$ 14,277,851
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,900,936	$ 783,746
Total (prior to post-MD contributions)	$ 35,849,310	$ 86,232,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (50,382,773)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (9,594,747)
2nd Fiscal Year	(10,368,454)
3rd Fiscal Year	(13,080,105)
4th Fiscal Year	(18,962,319)
5th Fiscal Year	1,622,853
Thereafter	0
Total	$ (50,382,773)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03965277%
Employer's proportionate share at MD		0.03654968%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,653,598
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,373,710**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,588,920
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	847,109
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	634,419
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(174,412)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(126,073)
Employer's Total Pension Expense/(Income)	**$**	**333,934**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 409,408	$ 0
Changes of assumptions	$ 1,094,871	$ 11,511
Net difference between projected and actual earnings on investments	$ 0	$ 3,237,824
Changes in proportionate share	$ 77,307	$ 1,147,948
Differences between employer contributions and employer's proportionate share of system contributions	$ 168,155	$ 306,603
Total (prior to post-MD contributions)	$ 1,749,741	$ 4,703,886
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,954,145)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (631,068)
2nd Fiscal Year	(698,206)
3rd Fiscal Year	(782,007)
4th Fiscal Year	(917,314)
5th Fiscal Year	74,452
Thereafter	0
Total	$ (2,954,145)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	196
Employer's Total Pension Expense/(Income)	**$**	**196**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.18677845%
Employer's proportionate share at MD		0.19043861%
Employer's proportionate share of system NPL/(A) at prior MD	$	40,761,482
Employer's proportionate share of system NPL/(A) at MD	**$**	**22,788,798**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	44,751,748
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,413,780
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,305,581
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,023,794)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	714,652
Employer's Total Pension Expense/(Income)	**$**	**2,996,439**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,133,180	$ 0
Changes of assumptions	$ 5,704,722	$ 59,975
Net difference between projected and actual earnings on investments	$ 0	$ 16,870,371
Changes in proportionate share	$ 681,484	$ 2,897,222
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,575,325	$ 0
Total (prior to post-MD contributions)	$ 10,094,711	$ 19,827,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,732,857)

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	$ (1,711,874)
2nd Fiscal Year	(1,929,335)
3rd Fiscal Year	(2,767,986)
4th Fiscal Year	(3,968,725)
5th Fiscal Year	645,065
Thereafter	0
Total	$ (9,732,857)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15096504%
Employer's proportionate share at MD		0.15290580%
Employer's proportionate share of system NPL/(A) at prior MD	$	32,945,764
Employer's proportionate share of system NPL/(A) at MD	**$**	**18,297,442**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	35,931,799
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,543,885
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,654,097
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	688,594
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(831,762)
Employer's Total Pension Expense/(Income)	**$**	**2,510,929**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,712,760	$ 0
Changes of assumptions	$ 4,580,401	$ 48,155
Net difference between projected and actual earnings on investments	$ 0	$ 13,545,454
Changes in proportionate share	$ 1,168,785	$ 596,816
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,629,957
Total (prior to post-MD contributions)	$ 7,461,946	$ 15,820,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,358,436)

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	$ (1,507,816)
2nd Fiscal Year	(1,830,128)
3rd Fiscal Year	(2,092,149)
4th Fiscal Year	(3,325,888)
5th Fiscal Year	397,545
Thereafter	0
Total	$ (8,358,436)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02191271%
Employer's proportionate share at MD		0.02064804%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,782,107
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,470,844**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,852,146
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	478,558
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	358,403
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(120,272)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	62,348
Employer's Total Pension Expense/(Income)	**$**	**300,479**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 231,287	$ 0
Changes of assumptions	$ 618,527	$ 6,503
Net difference between projected and actual earnings on investments	$ 0	$ 1,829,146
Changes in proportionate share	$ 120,952	$ 340,014
Differences between employer contributions and employer's proportionate share of system contributions	$ 146,127	$ 5,404
Total (prior to post-MD contributions)	$ 1,116,893	$ 2,181,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,064,174)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (177,160)
2nd Fiscal Year	(172,431)
3rd Fiscal Year	(291,942)
4th Fiscal Year	(469,918)
5th Fiscal Year	47,277
Thereafter	0
Total	$ (1,064,174)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01104059%
Employer's proportionate share at MD		0.00993982%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,409,436
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,189,447**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,335,789
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	230,374
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	172,533
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	154,616
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(108,296)
Employer's Total Pension Expense/(Income)	**$**	**218,853**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,340	$ 0
Changes of assumptions	$ 297,754	$ 3,130
Net difference between projected and actual earnings on investments	$ 0	$ 880,538
Changes in proportionate share	$ 454,356	$ 188,904
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 290,781
Total (prior to post-MD contributions)	$ 863,450	$ 1,363,353
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (499,903)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (77,361)
2nd Fiscal Year	(72,450)
3rd Fiscal Year	(103,146)
4th Fiscal Year	(249,282)
5th Fiscal Year	2,335
Thereafter	0
Total	$ (499,903)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07537443%
Employer's proportionate share at MD		0.07263162%
Employer's proportionate share of system NPL/(A) at prior MD	$	16,449,293
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,691,448**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	17,067,925
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,683,377
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,260,720
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	624,368
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(884,555)
Employer's Total Pension Expense/(Income)	**$**	**1,000,533**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 813,576	$ 0
Changes of assumptions	$ 2,175,731	$ 22,874
Net difference between projected and actual earnings on investments	$ 0	$ 6,434,212
Changes in proportionate share	$ 1,881,388	$ 939,213
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,174,066
Total (prior to post-MD contributions)	$ 4,870,695	$ 9,570,365
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,699,670)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (967,516)
2nd Fiscal Year	(1,063,674)
3rd Fiscal Year	(1,009,296)
4th Fiscal Year	(1,747,749)
5th Fiscal Year	88,566
Thereafter	0
Total	$ (4,699,670)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07264329%
Employer's proportionate share at MD		0.07207552%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,853,264
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,624,903**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,937,245
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,670,489
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,251,067
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(450,794)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	267,317
Employer's Total Pension Expense/(Income)	**$**	**1,067,590**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 807,347	$ 0
Changes of assumptions	$ 2,159,073	$ 22,699
Net difference between projected and actual earnings on investments	$ 0	$ 6,384,949
Changes in proportionate share	$ 214,931	$ 774,683
Differences between employer contributions and employer's proportionate share of system contributions	$ 588,742	$ 0
Total (prior to post-MD contributions)	$ 3,770,093	$ 7,182,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,412,238)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (597,381)
2nd Fiscal Year	(568,867)
3rd Fiscal Year	(940,202)
4th Fiscal Year	(1,522,764)
5th Fiscal Year	216,976
Thereafter	0
Total	$ (3,412,238)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01927882%
Employer's proportionate share at MD		0.01667203%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,207,302
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,995,055**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,917,811
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	386,406
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	289,389
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,937
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(58,314)
Employer's Total Pension Expense/(Income)	**$**	**241,012**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 186,750	$ 0
Changes of assumptions	$ 499,422	$ 5,251
Net difference between projected and actual earnings on investments	$ 0	$ 1,476,924
Changes in proportionate share	$ 206,940	$ 370,106
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 123,839
Total (prior to post-MD contributions)	$ 893,112	$ 1,976,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,083,008)

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	$ (178,650)
2nd Fiscal Year	(190,000)
3rd Fiscal Year	(284,763)
4th Fiscal Year	(440,926)
5th Fiscal Year	11,333
Thereafter	0
Total	$ (1,083,008)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07457126%
Employer's proportionate share at MD		0.07029270%
Employer's proportionate share of system NPL/(A) at prior MD	$	16,274,014
Employer's proportionate share of system NPL/(A) at MD	**$**	**8,411,562**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	16,518,295
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,629,168
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,220,121
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(337,083)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,627)
Employer's Total Pension Expense/(Income)	**$**	**878,411**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 787,377	$ 0
Changes of assumptions	$ 2,105,667	$ 22,137
Net difference between projected and actual earnings on investments	$ 0	$ 6,227,014
Changes in proportionate share	$ 574,044	$ 947,972
Differences between employer contributions and employer's proportionate share of system contributions	$ 162,548	$ 152,921
Total (prior to post-MD contributions)	$ 3,629,636	$ 7,350,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,720,408)

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	$ (738,355)
2nd Fiscal Year	(661,824)
3rd Fiscal Year	(875,978)
4th Fiscal Year	(1,585,531)
5th Fiscal Year	141,281
Thereafter	0
Total	$ (3,720,408)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	62
Employer's Total Pension Expense/(Income)	**$**	**62**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10110635%
Employer's proportionate share at MD		0.08609090%
Employer's proportionate share of system NPL/(A) at prior MD	$	22,064,883
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,302,050**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,230,762
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,995,322
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,494,342
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(42,433)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,111,663)
Employer's Total Pension Expense/(Income)	**$**	**340,246**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 964,339	$ 0
Changes of assumptions	$ 2,578,913	$ 27,113
Net difference between projected and actual earnings on investments	$ 0	$ 7,626,528
Changes in proportionate share	$ 1,730,576	$ 3,599,025
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,416,425
Total (prior to post-MD contributions)	$ 5,273,828	$ 13,669,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,395,263)

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	$ (1,908,935)
2nd Fiscal Year	(2,157,899)
3rd Fiscal Year	(1,822,906)
4th Fiscal Year	(2,474,440)
5th Fiscal Year	(31,083)
Thereafter	0
Total	$ (8,395,263)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03759473%
Employer's proportionate share at MD		0.03723134%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,204,463
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,455,281**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,749,106
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	862,908
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	646,251
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(323,179)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	107,342
Employer's Total Pension Expense/(Income)	**$**	**430,414**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 417,043	$ 0
Changes of assumptions	$ 1,115,291	$ 11,725
Net difference between projected and actual earnings on investments	$ 0	$ 3,298,210
Changes in proportionate share	$ 0	$ 573,633
Differences between employer contributions and employer's proportionate share of system contributions	$ 285,687	$ 0
Total (prior to post-MD contributions)	$ 1,818,021	$ 3,883,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,065,547)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (472,304)
2nd Fiscal Year	(405,472)
3rd Fiscal Year	(517,731)
4th Fiscal Year	(785,512)
5th Fiscal Year	115,472
Thereafter	0
Total	$ (2,065,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	144
Employer's Total Pension Expense/(Income)	**$**	**144**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02154944%
Employer's proportionate share at MD		0.02066203%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,702,829
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,472,518**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,855,433
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	478,882
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	358,646
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	43,566
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(198,810)
Employer's Total Pension Expense/(Income)	**$**	**203,402**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 231,444	$ 0
Changes of assumptions	$ 618,946	$ 6,507
Net difference between projected and actual earnings on investments	$ 0	$ 1,830,386
Changes in proportionate share	$ 302,736	$ 254,457
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 449,134
Total (prior to post-MD contributions)	$ 1,153,126	$ 2,540,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,387,358)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (268,077)
2nd Fiscal Year	(319,809)
3rd Fiscal Year	(334,523)
4th Fiscal Year	(498,302)
5th Fiscal Year	33,353
Thereafter	0
Total	$ (1,387,358)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00483507%
Employer's proportionate share at MD		0.00472455%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,055,179
Employer's proportionate share of system NPL/(A) at MD	**$**	**565,362**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,110,236
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	109,501
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	82,007
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(37,269)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	27,533
Employer's Total Pension Expense/(Income)	**$**	**72,271**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 52,922	$ 0
Changes of assumptions	$ 141,527	$ 1,488
Net difference between projected and actual earnings on investments	$ 0	$ 418,533
Changes in proportionate share	$ 3,471	$ 73,963
Differences between employer contributions and employer's proportionate share of system contributions	$ 55,538	$ 0
Total (prior to post-MD contributions)	$ 253,458	$ 493,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (240,526)

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	$ (38,030)
2nd Fiscal Year	(44,921)
3rd Fiscal Year	(68,507)
4th Fiscal Year	(102,700)
5th Fiscal Year	13,633
Thereafter	0
Total	$ (240,526)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01257000%
Employer's proportionate share at MD		0.01101004%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,743,206
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,317,514**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,587,283
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	255,179
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	191,109
▪ 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)	$	33,510
Employer's Total Pension Expense/(Income)	**$**	**125,543**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 123,328	$ 0
Changes of assumptions	$ 329,813	$ 3,467
Net difference between projected and actual earnings on investments	$ 0	$ 975,346
Changes in proportionate share	$ 25,188	$ 342,032
Differences between employer contributions and employer's proportionate share of system contributions	$ 89,349	$ 6,981
Total (prior to post-MD contributions)	$ 567,678	$ 1,327,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (760,148)

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	$ (147,890)
2nd Fiscal Year	(149,588)
3rd Fiscal Year	(200,873)
4th Fiscal Year	(278,368)
5th Fiscal Year	16,570
Thereafter	0
Total	$ (760,148)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01562274%
Employer's proportionate share at MD		0.01298708%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,409,419
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,554,096**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,051,873
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	301,001
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	225,426
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(108,669)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(67,008)
Employer's Total Pension Expense/(Income)	**$**	**49,749**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 145,474	$ 0
Changes of assumptions	$ 389,037	$ 4,090
Net difference between projected and actual earnings on investments	$ 0	$ 1,150,485
Changes in proportionate share	$ 82,393	$ 446,952
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 142,286
Total (prior to post-MD contributions)	$ 616,904	$ 1,743,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,126,909)

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	$ (244,458)
2nd Fiscal Year	(251,698)
3rd Fiscal Year	(265,800)
4th Fiscal Year	(365,855)
5th Fiscal Year	900
Thereafter	0
Total	$ (1,126,909)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.10120338%
Employer's proportionate share at MD		0.09885690%
Employer's proportionate share of system NPL/(A) at prior MD	$	22,086,058
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,829,691**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	23,230,683
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,291,198
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,715,931
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	101,564
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(422,860)
Employer's Total Pension Expense/(Income)	**$**	**1,394,635**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,107,336	$ 0
Changes of assumptions	$ 2,961,328	$ 31,133
Net difference between projected and actual earnings on investments	$ 0	$ 8,757,429
Changes in proportionate share	$ 276,775	$ 337,986
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,043,308
Total (prior to post-MD contributions)	$ 4,345,439	$ 10,169,856
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,824,417)

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	$ (1,030,597)
2nd Fiscal Year	(1,168,106)
3rd Fiscal Year	(1,525,623)
4th Fiscal Year	(2,305,950)
5th Fiscal Year	205,861
Thereafter	0
Total	$ (5,824,417)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01736294%
Employer's proportionate share at MD		0.01315163%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,789,191
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,573,787**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,090,542
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	304,814

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	228,282
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(55,174)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(47,889)
Employer's Total Pension Expense/(Income)	**$**	**125,219**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 147,317	$ 0
Changes of assumptions	$ 393,966	$ 4,142
Net difference between projected and actual earnings on investments	$ 0	$ 1,165,062
Changes in proportionate share	$ 281,801	$ 621,061
Differences between employer contributions and employer's proportionate share of system contributions	$ 53,827	$ 136,924
Total (prior to post-MD contributions)	$ 876,911	$ 1,927,189
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,050,278)

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	$ (199,727)
2nd Fiscal Year	(209,022)
3rd Fiscal Year	(240,434)
4th Fiscal Year	(387,924)
5th Fiscal Year	(13,171)
Thereafter	0
Total	$ (1,050,278)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01883438%
Employer's proportionate share at MD		0.01985396%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,110,310
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,375,820**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,665,542
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	460,154
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	344,620
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(11,655)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	90,139
Employer's Total Pension Expense/(Income)	**$**	**423,104**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 222,392	$ 0
Changes of assumptions	$ 594,739	$ 6,253
Net difference between projected and actual earnings on investments	$ 0	$ 1,758,801
Changes in proportionate share	$ 289,767	$ 172,173
Differences between employer contributions and employer's proportionate share of system contributions	$ 224,541	$ 0
Total (prior to post-MD contributions)	$ 1,331,439	$ 1,937,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (605,788)

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	$ (17,362)
2nd Fiscal Year	(88,709)
3rd Fiscal Year	(210,788)
4th Fiscal Year	(369,109)
5th Fiscal Year	80,181
Thereafter	0
Total	$ (605,788)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02184005%
Employer's proportionate share at MD		0.02172877%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,766,250
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,600,169**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,106,110
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	503,606
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	377,162
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(106,789)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	92,004
Employer's Total Pension Expense/(Income)	**$**	**362,377**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 243,393	$ 0
Changes of assumptions	$ 650,901	$ 6,843
Net difference between projected and actual earnings on investments	$ 0	$ 1,924,885
Changes in proportionate share	$ 38,415	$ 270,834
Differences between employer contributions and employer's proportionate share of system contributions	$ 244,725	$ 0
Total (prior to post-MD contributions)	$ 1,177,434	$ 2,202,562
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,025,128)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (165,887)
2nd Fiscal Year	(185,315)
3rd Fiscal Year	(289,320)
4th Fiscal Year	(453,593)
5th Fiscal Year	68,986
Thereafter	0
Total	$ (1,025,128)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02024432%
Employer's proportionate share at MD		0.01827987%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,418,007
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,187,457**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,295,642
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	423,671
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	317,297
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(88,177)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	147,553
Employer's Total Pension Expense/(Income)	**$**	**376,673**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 204,760	$ 0
Changes of assumptions	$ 547,586	$ 5,757
Net difference between projected and actual earnings on investments	$ 0	$ 1,619,357
Changes in proportionate share	$ 65,469	$ 314,933
Differences between employer contributions and employer's proportionate share of system contributions	$ 414,206	$ 0
Total (prior to post-MD contributions)	$ 1,232,021	$ 1,940,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (708,026)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (73,573)
2nd Fiscal Year	(104,758)
3rd Fiscal Year	(176,022)
4th Fiscal Year	(392,934)
5th Fiscal Year	39,261
Thereafter	0
Total	$ (708,026)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02518040%
Employer's proportionate share at MD		0.02277408%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,495,229
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,725,256**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,351,750
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	527,833

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	395,306
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(155,871)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	110,802
Employer's Total Pension Expense/(Income)	**$**	**350,237**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 255,102	$ 0
Changes of assumptions	$ 682,214	$ 7,172
Net difference between projected and actual earnings on investments	$ 0	$ 2,017,486
Changes in proportionate share	$ 37,362	$ 458,293
Differences between employer contributions and employer's proportionate share of system contributions	$ 262,298	$ 0
Total (prior to post-MD contributions)	$ 1,236,976	$ 2,482,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,245,975)

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	$ (231,556)
2nd Fiscal Year	(219,982)
3rd Fiscal Year	(317,848)
4th Fiscal Year	(523,764)
5th Fiscal Year	47,175
Thereafter	0
Total	$ (1,245,975)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02035668%
Employer's proportionate share at MD		0.02110132%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,442,528
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,525,085**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,958,663
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	489,064
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	366,271
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(84,464)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	54,108
Employer's Total Pension Expense/(Income)	**$**	**335,915**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 236,364	$ 0
Changes of assumptions	$ 632,105	$ 6,645
Net difference between projected and actual earnings on investments	$ 0	$ 1,869,301
Changes in proportionate share	$ 104,158	$ 180,489
Differences between employer contributions and employer's proportionate share of system contributions	$ 96,571	$ 16,454
Total (prior to post-MD contributions)	$ 1,069,198	$ 2,072,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,003,691)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (180,881)
2nd Fiscal Year	(204,842)
3rd Fiscal Year	(265,632)
4th Fiscal Year	(424,245)
5th Fiscal Year	71,909
Thereafter	0
Total	$ (1,003,691)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01510740%
Employer's proportionate share at MD		0.01459458%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,296,954
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,746,457**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,429,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	338,257
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	253,329
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(156,530)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	55,073
Employer's Total Pension Expense/(Income)	**$**	**151,872**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 163,480	$ 0
Changes of assumptions	$ 437,191	$ 4,596
Net difference between projected and actual earnings on investments	$ 0	$ 1,292,889
Changes in proportionate share	$ 34,361	$ 319,281
Differences between employer contributions and employer's proportionate share of system contributions	$ 145,752	$ 0
Total (prior to post-MD contributions)	$ 780,784	$ 1,616,766
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (835,982)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (195,106)
2nd Fiscal Year	(152,899)
3rd Fiscal Year	(208,950)
4th Fiscal Year	(319,481)
5th Fiscal Year	40,454
Thereafter	0
Total	$ (835,982)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02640124%
Employer's proportionate share at MD		0.02526954%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,761,659
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,023,874**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,938,166
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	585,670
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	438,622
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(103,085)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	115,988
Employer's Total Pension Expense/(Income)	**$**	**451,525**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 283,054	$ 0
Changes of assumptions	$ 756,967	$ 7,958
Net difference between projected and actual earnings on investments	$ 0	$ 2,238,551
Changes in proportionate share	$ 75,144	$ 194,724
Differences between employer contributions and employer's proportionate share of system contributions	$ 282,871	$ 6,408
Total (prior to post-MD contributions)	$ 1,398,036	$ 2,447,641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,049,605)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (145,620)
2nd Fiscal Year	(167,899)
3rd Fiscal Year	(272,073)
4th Fiscal Year	(530,660)
5th Fiscal Year	66,647
Thereafter	0
Total	$ (1,049,605)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00066294%
Employer's proportionate share at MD		0.00063621%
Employer's proportionate share of system NPL/(A) at prior MD	$	144,676
Employer's proportionate share of system NPL/(A) at MD	**$**	**76,132**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	149,505
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	14,745
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	11,043
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,481)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,106
Employer's Total Pension Expense/(Income)	**$**	**7,668**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,126	$ 0
Changes of assumptions	$ 19,058	$ 200
Net difference between projected and actual earnings on investments	$ 0	$ 56,360
Changes in proportionate share	$ 0	$ 10,828
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,709	$ 328
Total (prior to post-MD contributions)	$ 29,893	$ 67,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,823)

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	$ (7,602)
2nd Fiscal Year	(7,588)
3rd Fiscal Year	(9,808)
4th Fiscal Year	(14,404)
5th Fiscal Year	1,576
Thereafter	0
Total	$ (37,823)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	247
Employer's Total Pension Expense/(Income)	**$**	**247**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02481848%
Employer's proportionate share at MD		0.02656218%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,416,246
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,178,558**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,241,927
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	615,630
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	461,059
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	9,359
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	134,747
Employer's Total Pension Expense/(Income)	**$**	**605,165**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 297,534	$ 0
Changes of assumptions	$ 795,689	$ 8,365
Net difference between projected and actual earnings on investments	$ 0	$ 2,353,062
Changes in proportionate share	$ 322,530	$ 117,954
Differences between employer contributions and employer's proportionate share of system contributions	$ 340,886	$ 0
Total (prior to post-MD contributions)	$ 1,756,639	$ 2,479,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (722,742)

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	$ (37,474)
2nd Fiscal Year	(85,284)
3rd Fiscal Year	(227,196)
4th Fiscal Year	(478,953)
5th Fiscal Year	106,164
Thereafter	0
Total	$ (722,742)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	377
Employer's Total Pension Expense/(Income)	**$**	**377**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02418429%
Employer's proportionate share at MD		0.01842656%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,277,844
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,205,011**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,330,113
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	427,071
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	319,843
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(140,763)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(202,461)
Employer's Total Pension Expense/(Income)	**$**	**(23,381)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 206,403	$ 0
Changes of assumptions	$ 551,981	$ 5,803
Net difference between projected and actual earnings on investments	$ 0	$ 1,632,352
Changes in proportionate share	$ 92,320	$ 1,137,799
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 324,984
Total (prior to post-MD contributions)	$ 850,704	$ 3,100,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,250,234)

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	$ (534,326)
2nd Fiscal Year	(562,315)
3rd Fiscal Year	(523,923)
4th Fiscal Year	(604,708)
5th Fiscal Year	(24,963)
Thereafter	0
Total	$ (2,250,234)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05671970%
Employer's proportionate share at MD		0.05363551%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,378,189
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,418,282**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,603,971
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,243,106

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	930,990
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(138,812)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	53,108
Employer's Total Pension Expense/(Income)	**$**	**845,286**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 600,793	$ 0
Changes of assumptions	$ 1,606,689	$ 16,891
Net difference between projected and actual earnings on investments	$ 0	$ 4,751,405
Changes in proportionate share	$ 282,144	$ 813,447
Differences between employer contributions and employer's proportionate share of system contributions	$ 121,245	$ 41,813
Total (prior to post-MD contributions)	$ 2,610,871	$ 5,623,556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,012,685)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (547,017)
2nd Fiscal Year	(522,967)
3rd Fiscal Year	(803,672)
4th Fiscal Year	(1,251,484)
5th Fiscal Year	112,455
Thereafter	0
Total	$ (3,012,685)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	316
Employer's Total Pension Expense/(Income)	**$**	**316**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	22
Employer's Total Pension Expense/(Income)	**$**	**22**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		2.62046701%
Employer's proportionate share at MD		2.37946690%
Employer's proportionate share of system NPL/(A) at prior MD	$	571,876,034
Employer's proportionate share of system NPL/(A) at MD	**$**	**284,738,427**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	559,158,158
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	55,148,714
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	41,302,135
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(115,914)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(3,330,976)
Employer's Total Pension Expense/(Income)	**$**	**37,855,245**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,653,378	$ 0
Changes of assumptions	$ 71,278,602	$ 749,364
Net difference between projected and actual earnings on investments	$ 0	$ 210,789,652
Changes in proportionate share	$ 6,539,482	$ 33,710,194
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,185,114	$ 7,963,067
Total (prior to post-MD contributions)	$ 106,656,576	$ 253,212,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (146,555,701)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (23,857,936)
2nd Fiscal Year	(29,364,172)
3rd Fiscal Year	(38,413,572)
4th Fiscal Year	(58,474,851)
5th Fiscal Year	3,554,830
Thereafter	0
Total	$ (146,555,701)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	520
Employer's Total Pension Expense/(Income)	**$**	**520**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00400127%
Employer's proportionate share at MD		0.00396050%
Employer's proportionate share of system NPL/(A) at prior MD	$	873,215
Employer's proportionate share of system NPL/(A) at MD	**$**	**473,932**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	930,690
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	91,792
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	68,745
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(83,677)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	35,821
Employer's Total Pension Expense/(Income)	**$**	**20,889**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 44,363	$ 0
Changes of assumptions	$ 118,640	$ 1,247
Net difference between projected and actual earnings on investments	$ 0	$ 350,849
Changes in proportionate share	$ 13,399	$ 111,032
Differences between employer contributions and employer's proportionate share of system contributions	$ 112,038	$ 224
Total (prior to post-MD contributions)	$ 288,440	$ 463,352
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (174,912)

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	$ (72,305)
2nd Fiscal Year	(18,412)
3rd Fiscal Year	(30,836)
4th Fiscal Year	(69,829)
5th Fiscal Year	16,470
Thereafter	0
Total	$ (174,912)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00885865%
Employer's proportionate share at MD		0.00913647%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,933,262
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,093,314**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,147,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	211,755
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	158,588
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(141,482)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	42,278
Employer's Total Pension Expense/(Income)	**$**	**59,384**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 102,341	$ 0
Changes of assumptions	$ 273,689	$ 2,877
Net difference between projected and actual earnings on investments	$ 0	$ 809,372
Changes in proportionate share	$ 102,571	$ 525,932
Differences between employer contributions and employer's proportionate share of system contributions	$ 116,176	$ 16,975
Total (prior to post-MD contributions)	$ 594,777	$ 1,355,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (760,379)

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	$ (212,271)
2nd Fiscal Year	(262,454)
3rd Fiscal Year	(145,593)
4th Fiscal Year	(175,026)
5th Fiscal Year	34,966
Thereafter	0
Total	$ (760,379)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	48
Employer's Total Pension Expense/(Income)	**$**	**48**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.19199214%
Employer's proportionate share at MD		0.17919638%
Employer's proportionate share of system NPL/(A) at prior MD	$	41,899,289
Employer's proportionate share of system NPL/(A) at MD	**$**	**21,443,499**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	42,109,902
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,153,220
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,110,442
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(893,017)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,203,582)
Employer's Total Pension Expense/(Income)	**$**	**1,013,843**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,007,252	$ 0
Changes of assumptions	$ 5,367,953	$ 56,434
Net difference between projected and actual earnings on investments	$ 0	$ 15,874,456
Changes in proportionate share	$ 744,029	$ 6,246,429
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,961,474
Total (prior to post-MD contributions)	$ 8,119,234	$ 24,138,793
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,019,559)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,688,900)
2nd Fiscal Year	(4,085,960)
3rd Fiscal Year	(3,973,617)
4th Fiscal Year	(4,586,222)
5th Fiscal Year	315,139
Thereafter	0
Total	$ (16,019,559)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.37472327%
Employer's proportionate share at MD		0.33834796%
Employer's proportionate share of system NPL/(A) at prior MD	$	81,777,506
Employer's proportionate share of system NPL/(A) at MD	**$**	**40,488,340**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	79,509,415
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	7,841,864
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	5,872,951
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,882,232)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(420,285)
Employer's Total Pension Expense/(Income)	**$**	**3,570,434**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,789,973	$ 0
Changes of assumptions	$ 10,135,451	$ 106,556
Net difference between projected and actual earnings on investments	$ 0	$ 29,973,205
Changes in proportionate share	$ 341,897	$ 6,901,570
Differences between employer contributions and employer's proportionate share of system contributions	$ 651,922	$ 1,427,980
Total (prior to post-MD contributions)	$ 14,919,243	$ 38,409,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (23,490,068)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,586,650)
2nd Fiscal Year	(4,969,379)
3rd Fiscal Year	(5,993,149)
4th Fiscal Year	(8,450,602)
5th Fiscal Year	509,712
Thereafter	0
Total	$ (23,490,068)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04446087%
Employer's proportionate share at MD		0.03872969%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,702,891
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,634,581**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,101,208
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	897,635
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	672,259
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(862,202)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	248,479
Employer's Total Pension Expense/(Income)	**$**	**58,536**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 433,827	$ 0
Changes of assumptions	$ 1,160,175	$ 12,197
Net difference between projected and actual earnings on investments	$ 0	$ 3,430,944
Changes in proportionate share	$ 34,047	$ 2,065,273
Differences between employer contributions and employer's proportionate share of system contributions	$ 670,628	$ 0
Total (prior to post-MD contributions)	$ 2,298,677	$ 5,508,414
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,209,737)

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	$ (753,466)
2nd Fiscal Year	(676,435)
3rd Fiscal Year	(823,340)
4th Fiscal Year	(1,013,958)
5th Fiscal Year	57,462
Thereafter	0
Total	$ (3,209,737)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01718255%
Employer's proportionate share at MD		0.01413725%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,749,823
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,691,731**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,322,155
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	327,658

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	245,391
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(129,874)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(276,886)
Employer's Total Pension Expense/(Income)	**$**	**(161,369)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 158,357	$ 0
Changes of assumptions	$ 423,491	$ 4,452
Net difference between projected and actual earnings on investments	$ 0	$ 1,252,375
Changes in proportionate share	$ 378,966	$ 927,611
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 611,692
Total (prior to post-MD contributions)	$ 960,814	$ 2,796,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,835,316)

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	$ (550,163)
2nd Fiscal Year	(505,162)
3rd Fiscal Year	(332,333)
4th Fiscal Year	(430,295)
5th Fiscal Year	(17,363)
Thereafter	0
Total	$ (1,835,316)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	25
Employer's Total Pension Expense/(Income)	**$**	**25**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00495111%
Employer's proportionate share at MD		0.00347197%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,080,502
Employer's proportionate share of system NPL/(A) at MD	**$**	**415,473**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	815,889
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	80,470
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	60,266
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(198,101)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	87,745
Employer's Total Pension Expense/(Income)	**$**	**(50,090)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 38,891	$ 0
Changes of assumptions	$ 104,005	$ 1,093
Net difference between projected and actual earnings on investments	$ 0	$ 307,571
Changes in proportionate share	$ 0	$ 491,649
Differences between employer contributions and employer's proportionate share of system contributions	$ 297,464	$ 6,815
Total (prior to post-MD contributions)	$ 440,360	$ 807,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (366,768)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (103,007)
2nd Fiscal Year	(82,638)
3rd Fiscal Year	(76,684)
4th Fiscal Year	(102,615)
5th Fiscal Year	(1,824)
Thereafter	0
Total	$ (366,768)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01214500%
Employer's proportionate share at MD		0.01124740%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,650,457
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,345,918**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,643,061
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	260,680
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	195,229
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(90,620)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	52,033
Employer's Total Pension Expense/(Income)	**$**	**156,642**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 125,987	$ 0
Changes of assumptions	$ 336,924	$ 3,542
Net difference between projected and actual earnings on investments	$ 0	$ 996,373
Changes in proportionate share	$ 79,295	$ 322,774
Differences between employer contributions and employer's proportionate share of system contributions	$ 149,466	$ 0
Total (prior to post-MD contributions)	$ 691,672	$ 1,322,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (631,017)

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	$ (123,519)
2nd Fiscal Year	(110,270)
3rd Fiscal Year	(175,767)
4th Fiscal Year	(252,390)
5th Fiscal Year	30,929
Thereafter	0
Total	$ (631,017)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	227
Employer's Total Pension Expense/(Income)	**$**	**227**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09946778%
Employer's proportionate share at MD		0.09430567%
Employer's proportionate share of system NPL/(A) at prior MD	$	21,707,291
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,285,069**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	22,161,176
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,185,715
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,636,932
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	38,108
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(285,159)
Employer's Total Pension Expense/(Income)	**$**	**1,389,881**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,056,356	$ 0
Changes of assumptions	$ 2,824,993	$ 29,700
Net difference between projected and actual earnings on investments	$ 0	$ 8,354,249
Changes in proportionate share	$ 738,893	$ 743,582
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 675,301
Total (prior to post-MD contributions)	$ 4,620,242	$ 9,802,832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,182,590)

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	$ (847,911)
2nd Fiscal Year	(979,541)
3rd Fiscal Year	(1,344,905)
4th Fiscal Year	(2,192,679)
5th Fiscal Year	182,446
Thereafter	0
Total	$ (5,182,590)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01341250%
Employer's proportionate share at MD		0.01375194%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,927,069
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,645,623**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,231,610
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	318,728
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	238,702
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(62,312)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	47,606
Employer's Total Pension Expense/(Income)	**$**	**223,996**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 154,041	$ 0
Changes of assumptions	$ 411,949	$ 4,331
Net difference between projected and actual earnings on investments	$ 0	$ 1,218,242
Changes in proportionate share	$ 86,686	$ 118,197
Differences between employer contributions and employer's proportionate share of system contributions	$ 112,367	$ 0
Total (prior to post-MD contributions)	$ 765,043	$ 1,340,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (575,727)

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	$ (85,269)
2nd Fiscal Year	(94,070)
3rd Fiscal Year	(167,403)
4th Fiscal Year	(276,355)
5th Fiscal Year	47,370
Thereafter	0
Total	$ (575,727)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective 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)	$	100
Employer's Total Pension Expense/(Income)	**$**	**100**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00611789%
Employer's proportionate share at MD		0.00642150%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,335,134
Employer's proportionate share of system NPL/(A) at MD	**$**	**768,428**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,509,008
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	148,831
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	111,463
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(119,830)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	25,721
Employer's Total Pension Expense/(Income)	**$**	**17,354**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 71,930	$ 0
Changes of assumptions	$ 192,361	$ 2,022
Net difference between projected and actual earnings on investments	$ 0	$ 568,861
Changes in proportionate share	$ 42,468	$ 178,515
Differences between employer contributions and employer's proportionate share of system contributions	$ 74,216	$ 2,715
Total (prior to post-MD contributions)	$ 380,975	$ 752,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (371,138)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (96,499)
2nd Fiscal Year	(83,336)
3rd Fiscal Year	(94,874)
4th Fiscal Year	(123,599)
5th Fiscal Year	27,170
Thereafter	0
Total	$ (371,138)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	71
Employer's Total Pension Expense/(Income)	**$**	**71**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	59
Employer's Total Pension Expense/(Income)	**$**	**59**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05917010%
Employer's proportionate share at MD		0.05916430%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,912,951
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,079,884**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,903,199
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,371,246
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,026,958
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(268,098)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	214,458
Employer's Total Pension Expense/(Income)	**$**	**973,318**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 662,723	$ 0
Changes of assumptions	$ 1,772,308	$ 18,633
Net difference between projected and actual earnings on investments	$ 0	$ 5,241,183
Changes in proportionate share	$ 324,741	$ 399,912
Differences between employer contributions and employer's proportionate share of system contributions	$ 530,521	$ 0
Total (prior to post-MD contributions)	$ 3,290,293	$ 5,659,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,369,435)

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	$ (422,026)
2nd Fiscal Year	(417,210)
3rd Fiscal Year	(568,275)
4th Fiscal Year	(1,153,571)
5th Fiscal Year	191,648
Thereafter	0
Total	$ (2,369,435)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11840406%
Employer's proportionate share at MD		0.11831698%
Employer's proportionate share of system NPL/(A) at prior MD	$	25,839,838
Employer's proportionate share of system NPL/(A) at MD	**$**	**14,158,378**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	27,803,667
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,742,223
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,053,714
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(135,941)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	59,735
Employer's Total Pension Expense/(Income)	**$**	**1,977,508**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,325,317	$ 0
Changes of assumptions	$ 3,544,268	$ 37,261
Net difference between projected and actual earnings on investments	$ 0	$ 10,481,337
Changes in proportionate share	$ 146,518	$ 388,574
Differences between employer contributions and employer's proportionate share of system contributions	$ 473,314	$ 208,196
Total (prior to post-MD contributions)	$ 5,489,417	$ 11,115,368
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,625,951)

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	$ (895,490)
2nd Fiscal Year	(1,082,755)
3rd Fiscal Year	(1,533,204)
4th Fiscal Year	(2,474,461)
5th Fiscal Year	359,957
Thereafter	0
Total	$ (5,625,951)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.19398985%
Employer's proportionate share at MD		0.20765317%
Employer's proportionate share of system NPL/(A) at prior MD	$	42,335,258
Employer's proportionate share of system NPL/(A) at MD	**$**	**24,848,775**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	48,797,049
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,812,761
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,604,387
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,874,321
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,310,880)
Employer's Total Pension Expense/(Income)	**$**	**4,167,828**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,326,008	$ 0
Changes of assumptions	$ 6,220,397	$ 65,396
Net difference between projected and actual earnings on investments	$ 0	$ 18,395,355
Changes in proportionate share	$ 5,783,568	$ 558,605
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,119,883
Total (prior to post-MD contributions)	$ 14,329,973	$ 22,139,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,809,266)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,023,574)
2nd Fiscal Year	(1,467,131)
3rd Fiscal Year	(1,904,858)
4th Fiscal Year	(4,057,822)
5th Fiscal Year	644,118
Thereafter	0
Total	$ (7,809,266)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	132
Employer's Total Pension Expense/(Income)	**$**	**132**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12566091%
Employer's proportionate share at MD		0.12133102%
Employer's proportionate share of system NPL/(A) at prior MD	$	27,423,533
Employer's proportionate share of system NPL/(A) at MD	**$**	**14,519,052**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	28,511,945
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,812,079
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,106,031
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(19,275)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(209,645)
Employer's Total Pension Expense/(Income)	**$**	**1,877,111**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,359,078	$ 0
Changes of assumptions	$ 3,634,556	$ 38,211
Net difference between projected and actual earnings on investments	$ 0	$ 10,748,342
Changes in proportionate share	$ 305,633	$ 702,781
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,694	$ 403,599
Total (prior to post-MD contributions)	$ 5,308,961	$ 11,892,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,583,972)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,062,285)
2nd Fiscal Year	(1,305,362)
3rd Fiscal Year	(1,713,771)
4th Fiscal Year	(2,763,748)
5th Fiscal Year	261,195
Thereafter	0
Total	$ (6,583,972)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12405284%
Employer's proportionate share at MD		0.12197439%
Employer's proportionate share of system NPL/(A) at prior MD	$	27,072,597
Employer's proportionate share of system NPL/(A) at MD	**$**	**14,596,041**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	28,663,133
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,826,991
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,117,198
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	678,306
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,047,659)
Employer's Total Pension Expense/(Income)	**$**	**1,747,845**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,366,285	$ 0
Changes of assumptions	$ 3,653,828	$ 38,413
Net difference between projected and actual earnings on investments	$ 0	$ 10,805,336
Changes in proportionate share	$ 2,979,776	$ 1,498,872
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,470,372
Total (prior to post-MD contributions)	$ 7,999,889	$ 14,812,993
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,813,104)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,345,450)
2nd Fiscal Year	(1,521,191)
3rd Fiscal Year	(1,440,518)
4th Fiscal Year	(2,728,671)
5th Fiscal Year	222,726
Thereafter	0
Total	$ (6,813,104)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.25737471%
Employer's proportionate share at MD		0.24948248%
Employer's proportionate share of system NPL/(A) at prior MD	$	56,168,014
Employer's proportionate share of system NPL/(A) at MD	**$**	**29,854,271**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	58,626,646
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,782,235
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,330,449
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	124,671
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(299,627)
Employer's Total Pension Expense/(Income)	**$**	**4,155,493**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,794,555	$ 0
Changes of assumptions	$ 7,473,423	$ 78,569
Net difference between projected and actual earnings on investments	$ 0	$ 22,100,885
Changes in proportionate share	$ 914,692	$ 1,355,277
Differences between employer contributions and employer's proportionate share of system contributions	$ 343,547	$ 824,913
Total (prior to post-MD contributions)	$ 11,526,217	$ 24,359,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,833,427)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,070,238)
2nd Fiscal Year	(2,513,407)
3rd Fiscal Year	(3,341,010)
4th Fiscal Year	(5,512,846)
5th Fiscal Year	604,074
Thereafter	0
Total	$ (12,833,427)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.14086980%
Employer's proportionate share at MD		0.14683746%
Employer's proportionate share of system NPL/(A) at prior MD	$	30,742,636
Employer's proportionate share of system NPL/(A) at MD	**$**	**17,571,275**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	34,505,781
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,403,240
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,548,764
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(16,496)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(485,590)
Employer's Total Pension Expense/(Income)	**$**	**2,046,678**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,644,786	$ 0
Changes of assumptions	$ 4,398,619	$ 46,243
Net difference between projected and actual earnings on investments	$ 0	$ 13,007,879
Changes in proportionate share	$ 1,499,406	$ 538,395
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,046,902
Total (prior to post-MD contributions)	$ 7,542,811	$ 14,639,419
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,096,608)

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	$ (1,386,646)
2nd Fiscal Year	(1,444,855)
3rd Fiscal Year	(1,751,218)
4th Fiscal Year	(2,978,398)
5th Fiscal Year	464,508
Thereafter	0
Total	$ (7,096,608)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.51396363%
Employer's proportionate share at MD		0.49219491%
Employer's proportionate share of system NPL/(A) at prior MD	$	112,164,542
Employer's proportionate share of system NPL/(A) at MD	**$**	**58,898,405**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	115,662,378
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	11,407,562
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,543,384
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(718,708)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(641,168)
Employer's Total Pension Expense/(Income)	**$**	**7,183,508**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,513,276	$ 0
Changes of assumptions	$ 14,744,044	$ 155,007
Net difference between projected and actual earnings on investments	$ 0	$ 43,602,033
Changes in proportionate share	$ 297,739	$ 3,439,989
Differences between employer contributions and employer's proportionate share of system contributions	$ 236,565	$ 1,654,817
Total (prior to post-MD contributions)	$ 20,791,624	$ 48,851,846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (28,060,222)

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	$ (4,988,756)
2nd Fiscal Year	(5,581,819)
3rd Fiscal Year	(7,268,257)
4th Fiscal Year	(11,294,220)
5th Fiscal Year	1,072,831
Thereafter	0
Total	$ (28,060,222)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.36962863%
Employer's proportionate share at MD		0.38148475%
Employer's proportionate share of system NPL/(A) at prior MD	$	80,665,681
Employer's proportionate share of system NPL/(A) at MD	**$**	**45,650,296**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	89,646,261
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,841,641
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,621,708
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,802,651
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,624,585)
Employer's Total Pension Expense/(Income)	**$**	**6,799,774**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,273,166	$ 0
Changes of assumptions	$ 11,427,644	$ 120,141
Net difference between projected and actual earnings on investments	$ 0	$ 33,794,560
Changes in proportionate share	$ 4,620,023	$ 99,103
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,695,120
Total (prior to post-MD contributions)	$ 20,320,833	$ 37,708,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,388,091)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,692,427)
2nd Fiscal Year	(3,298,903)
3rd Fiscal Year	(4,517,933)
4th Fiscal Year	(7,964,827)
5th Fiscal Year	1,085,998
Thereafter	0
Total	$ (17,388,091)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.18566471%
Employer's proportionate share at MD		0.17931244%
Employer's proportionate share of system NPL/(A) at prior MD	$	40,518,426
Employer's proportionate share of system NPL/(A) at MD	**$**	**21,457,387**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	42,137,175
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,155,910
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,112,456
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(441,014)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(361,316)
Employer's Total Pension Expense/(Income)	**$**	**2,310,126**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,008,552	$ 0
Changes of assumptions	$ 5,371,430	$ 56,471
Net difference between projected and actual earnings on investments	$ 0	$ 15,884,737
Changes in proportionate share	$ 140,932	$ 1,899,399
Differences between employer contributions and employer's proportionate share of system contributions	$ 205,641	$ 696,908
Total (prior to post-MD contributions)	$ 7,726,555	$ 18,537,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (10,810,960)

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	$ (2,135,025)
2nd Fiscal Year	(2,315,421)
3rd Fiscal Year	(2,716,439)
4th Fiscal Year	(4,065,848)
5th Fiscal Year	421,773
Thereafter	0
Total	$ (10,810,960)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02801873%
Employer's proportionate share at MD		0.02519842%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,114,651
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,015,364**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,921,453
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	584,022

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	437,387
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(121,825)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	100,574
Employer's Total Pension Expense/(Income)	**$**	**416,136**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 282,258	$ 0
Changes of assumptions	$ 754,836	$ 7,936
Net difference between projected and actual earnings on investments	$ 0	$ 2,232,250
Changes in proportionate share	$ 131,431	$ 622,638
Differences between employer contributions and employer's proportionate share of system contributions	$ 186,229	$ 0
Total (prior to post-MD contributions)	$ 1,354,754	$ 2,862,824
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,508,070)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (208,442)
2nd Fiscal Year	(284,612)
3rd Fiscal Year	(434,189)
4th Fiscal Year	(623,071)
5th Fiscal Year	42,243
Thereafter	0
Total	$ (1,508,070)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.15182071%
Employer's proportionate share at MD		0.14583903%
Employer's proportionate share of system NPL/(A) at prior MD	$	33,132,501
Employer's proportionate share of system NPL/(A) at MD	**$**	**17,451,798**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	34,271,157
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	3,380,100
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,531,434
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(839,332)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	578,650
Employer's Total Pension Expense/(Income)	**$**	**2,270,752**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,633,602	$ 0
Changes of assumptions	$ 4,368,711	$ 45,929
Net difference between projected and actual earnings on investments	$ 0	$ 12,919,431
Changes in proportionate share	$ 34,603	$ 1,785,531
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,340,289	$ 0
Total (prior to post-MD contributions)	$ 7,377,205	$ 14,750,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (7,373,686)

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	$ (1,211,113)
2nd Fiscal Year	(1,405,054)
3rd Fiscal Year	(1,988,563)
4th Fiscal Year	(3,165,186)
5th Fiscal Year	396,231
Thereafter	0
Total	$ (7,373,686)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00065052%
Employer's proportionate share at MD		0.00086925%
Employer's proportionate share of system NPL/(A) at prior MD	$	141,966
Employer's proportionate share of system NPL/(A) at MD	**$**	**104,019**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	204,268
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	20,147
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	15,088
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	6,365
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	2,789
Employer's Total Pension Expense/(Income)	**$**	**24,242**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,737	$ 0
Changes of assumptions	$ 26,039	$ 274
Net difference between projected and actual earnings on investments	$ 0	$ 77,004
Changes in proportionate share	$ 35,257	$ 11,811
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,268	$ 0
Total (prior to post-MD contributions)	$ 80,301	$ 89,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,788)

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	$ 908
2nd Fiscal Year	5
3rd Fiscal Year	(4,723)
4th Fiscal Year	(10,796)
5th Fiscal Year	5,818
Thereafter	0
Total	$ (8,788)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	54
Employer's Total Pension Expense/(Income)	**$**	**54**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08093894%
Employer's proportionate share at MD		0.08589352%
Employer's proportionate share of system NPL/(A) at prior MD	$	17,663,661
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,278,431**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,184,379
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,990,747
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,490,916
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	38,254
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,841)
Employer's Total Pension Expense/(Income)	**$**	**1,519,329**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 962,128	$ 0
Changes of assumptions	$ 2,573,001	$ 27,050
Net difference between projected and actual earnings on investments	$ 0	$ 7,609,043
Changes in proportionate share	$ 798,228	$ 371,518
Differences between employer contributions and employer's proportionate share of system contributions	$ 159,744	$ 159,124
Total (prior to post-MD contributions)	$ 4,493,101	$ 8,166,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,673,634)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (585,039)
2nd Fiscal Year	(686,228)
3rd Fiscal Year	(1,022,712)
4th Fiscal Year	(1,688,176)
5th Fiscal Year	308,521
Thereafter	0
Total	$ (3,673,634)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00750314%
Employer's proportionate share at MD		0.00814378%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,637,443
Employer's proportionate share of system NPL/(A) at MD	**$**	**974,524**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,913,732
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	188,748
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	141,358
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(12,458)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	25,165
Employer's Total Pension Expense/(Income)	**$**	**154,065**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 91,222	$ 0
Changes of assumptions	$ 243,953	$ 2,565
Net difference between projected and actual earnings on investments	$ 0	$ 721,432
Changes in proportionate share	$ 280,459	$ 148,692
Differences between employer contributions and employer's proportionate share of system contributions	$ 58,910	$ 0
Total (prior to post-MD contributions)	$ 674,544	$ 872,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (198,145)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (36,659)
2nd Fiscal Year	(33,825)
3rd Fiscal Year	(25,548)
4th Fiscal Year	(132,982)
5th Fiscal Year	30,869
Thereafter	0
Total	$ (198,145)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09929924%
Employer's proportionate share at MD		0.09761333%
Employer's proportionate share of system NPL/(A) at prior MD	$	21,670,510
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,680,879**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	22,938,453
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,262,376
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,694,345
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	480,250
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,142,083)
Employer's Total Pension Expense/(Income)	**$**	**1,032,512**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,093,407	$ 0
Changes of assumptions	$ 2,924,076	$ 30,741
Net difference between projected and actual earnings on investments	$ 0	$ 8,647,265
Changes in proportionate share	$ 1,248,606	$ 986,056
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,600,329
Total (prior to post-MD contributions)	$ 5,266,089	$ 12,264,391
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,998,302)

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	$ (1,554,672)
2nd Fiscal Year	(1,664,930)
3rd Fiscal Year	(1,591,666)
4th Fiscal Year	(2,347,216)
5th Fiscal Year	160,180
Thereafter	0
Total	$ (6,998,302)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.35188665%
Employer's proportionate share at MD		0.35344391%
Employer's proportionate share of system NPL/(A) at prior MD	$	76,793,770
Employer's proportionate share of system NPL/(A) at MD	**$**	**42,294,794**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	83,056,858
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,191,741
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,134,983
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,325,518)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,212,482
Employer's Total Pension Expense/(Income)	**$**	**6,021,947**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,959,069	$ 0
Changes of assumptions	$ 10,587,660	$ 111,310
Net difference between projected and actual earnings on investments	$ 0	$ 31,310,509
Changes in proportionate share	$ 217,824	$ 1,178,119
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,726,018	$ 0
Total (prior to post-MD contributions)	$ 17,490,571	$ 32,599,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (15,109,367)

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	$ (2,220,199)
2nd Fiscal Year	(2,617,701)
3rd Fiscal Year	(4,172,763)
4th Fiscal Year	(7,215,307)
5th Fiscal Year	1,116,604
Thereafter	0
Total	$ (15,109,367)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13906508%
Employer's proportionate share at MD		0.12140361%
Employer's proportionate share of system NPL/(A) at prior MD	$	30,348,784
Employer's proportionate share of system NPL/(A) at MD	**$**	**14,527,739**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	28,529,003
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,813,762
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,107,291
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,569,944)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	98,979
Employer's Total Pension Expense/(Income)	**$**	**636,326**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,359,891	$ 0
Changes of assumptions	$ 3,636,730	$ 38,234
Net difference between projected and actual earnings on investments	$ 0	$ 10,754,772
Changes in proportionate share	$ 260,489	$ 4,291,036
Differences between employer contributions and employer's proportionate share of system contributions	$ 543,370	$ 671,985
Total (prior to post-MD contributions)	$ 5,800,480	$ 15,756,027
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,955,547)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,991,571)
2nd Fiscal Year	(2,277,299)
3rd Fiscal Year	(2,585,188)
4th Fiscal Year	(3,236,951)
5th Fiscal Year	135,464
Thereafter	0
Total	$ (9,955,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.66584577%
Employer's proportionate share at MD		0.62940302%
Employer's proportionate share of system NPL/(A) at prior MD	$	145,310,449
Employer's proportionate share of system NPL/(A) at MD	**$**	**75,317,386**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	147,905,328
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	14,587,623
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	10,925,005
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,811,983)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,077,995
Employer's Total Pension Expense/(Income)	**$**	**8,191,017**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 7,050,200	$ 0
Changes of assumptions	$ 18,854,209	$ 198,217
Net difference between projected and actual earnings on investments	$ 0	$ 55,756,877
Changes in proportionate share	$ 0	$ 10,975,198
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,503,657	$ 352,027
Total (prior to post-MD contributions)	$ 29,408,066	$ 67,282,319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (37,874,253)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,343,215)
2nd Fiscal Year	(7,957,727)
3rd Fiscal Year	(9,795,603)
4th Fiscal Year	(14,303,512)
5th Fiscal Year	1,525,803
Thereafter	0
Total	$ (37,874,253)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03812254%
Employer's proportionate share at MD		0.03326880%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,319,649
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,981,104**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,817,936
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	771,068
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	577,471
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(68,586)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(281,527)
Employer's Total Pension Expense/(Income)	**$**	**227,358**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 372,657	$ 0
Changes of assumptions	$ 996,590	$ 10,477
Net difference between projected and actual earnings on investments	$ 0	$ 2,947,181
Changes in proportionate share	$ 240,612	$ 829,848
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 595,861
Total (prior to post-MD contributions)	$ 1,609,859	$ 4,383,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,773,508)

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	$ (597,680)
2nd Fiscal Year	(625,440)
3rd Fiscal Year	(650,671)
4th Fiscal Year	(911,341)
5th Fiscal Year	11,624
Thereafter	0
Total	$ (2,773,508)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00547274%
Employer's proportionate share at MD		0.00602036%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,194,340
Employer's proportionate share of system NPL/(A) at MD	**$**	**720,425**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,414,743
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	139,533
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	104,500
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(59,473)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	24,216
Employer's Total Pension Expense/(Income)	**$**	**69,243**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 67,437	$ 0
Changes of assumptions	$ 180,344	$ 1,896
Net difference between projected and actual earnings on investments	$ 0	$ 533,325
Changes in proportionate share	$ 121,221	$ 219,606
Differences between employer contributions and employer's proportionate share of system contributions	$ 68,582	$ 5,170
Total (prior to post-MD contributions)	$ 437,584	$ 759,997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (322,413)

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	$ (66,590)
2nd Fiscal Year	(63,662)
3rd Fiscal Year	(100,850)
4th Fiscal Year	(118,478)
5th Fiscal Year	27,166
Thereafter	0
Total	$ (322,413)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01214984%
Employer's proportionate share at MD		0.00989650%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,651,513
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,184,263**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,325,609
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	229,370
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	171,781
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(212,463)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	36,462
Employer's Total Pension Expense/(Income)	**$**	**(4,220)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 110,855	$ 0
Changes of assumptions	$ 296,457	$ 3,117
Net difference between projected and actual earnings on investments	$ 0	$ 876,700
Changes in proportionate share	$ 0	$ 557,427
Differences between employer contributions and employer's proportionate share of system contributions	$ 137,833	$ 18,458
Total (prior to post-MD contributions)	$ 545,145	$ 1,455,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (910,557)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (228,588)
2nd Fiscal Year	(213,695)
3rd Fiscal Year	(212,139)
4th Fiscal Year	(265,661)
5th Fiscal Year	9,525
Thereafter	0
Total	$ (910,557)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02466757%
Employer's proportionate share at MD		0.02442129%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,383,312
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,922,369**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,738,833
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	566,010

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	423,898
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	93,914
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	107,137
Employer's Total Pension Expense/(Income)	**$**	**624,949**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 273,553	$ 0
Changes of assumptions	$ 731,557	$ 7,691
Net difference between projected and actual earnings on investments	$ 0	$ 2,163,407
Changes in proportionate share	$ 189,192	$ 34,449
Differences between employer contributions and employer's proportionate share of system contributions	$ 245,964	$ 0
Total (prior to post-MD contributions)	$ 1,440,266	$ 2,205,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (765,281)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (15,545)
2nd Fiscal Year	(94,933)
3rd Fiscal Year	(240,399)
4th Fiscal Year	(489,691)
5th Fiscal Year	75,287
Thereafter	0
Total	$ (765,281)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	131
Employer's Total Pension Expense/(Income)	**$**	**131**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02617916%
Employer's proportionate share at MD		0.02211744%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,713,193
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,646,679**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,197,444
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	512,614
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	383,908
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	31,647
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(242,987)
Employer's Total Pension Expense/(Income)	**$**	**172,568**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 247,746	$ 0
Changes of assumptions	$ 662,543	$ 6,965
Net difference between projected and actual earnings on investments	$ 0	$ 1,959,316
Changes in proportionate share	$ 424,766	$ 765,732
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 478,803
Total (prior to post-MD contributions)	$ 1,335,055	$ 3,210,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,875,761)

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	$ (417,018)
2nd Fiscal Year	(431,936)
3rd Fiscal Year	(395,408)
4th Fiscal Year	(621,581)
5th Fiscal Year	(9,817)
Thereafter	0
Total	$ (1,875,761)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	309
Employer's Total Pension Expense/(Income)	**$**	**309**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	0
Differences between employer contributions and employer's proportionate share of system contributions	$	203	$	0
Total (prior to post-MD contributions)	$	203	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	203

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	168
2nd Fiscal Year		35
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	203

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.12459770%
Employer's proportionate share at MD		0.12413047%
Employer's proportionate share of system NPL/(A) at prior MD	$	27,191,504
Employer's proportionate share of system NPL/(A) at MD	**$**	**14,854,048**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	29,169,796
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,876,962
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,154,623
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(746,060)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	392,930
Employer's Total Pension Expense/(Income)	**$**	**1,801,493**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,390,436	$ 0
Changes of assumptions	$ 3,718,415	$ 39,092
Net difference between projected and actual earnings on investments	$ 0	$ 10,996,336
Changes in proportionate share	$ 0	$ 1,353,311
Differences between employer contributions and employer's proportionate share of system contributions	$ 715,795	$ 0
Total (prior to post-MD contributions)	$ 5,824,646	$ 12,388,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,564,093)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,213,346)
2nd Fiscal Year	(1,322,165)
3rd Fiscal Year	(1,734,972)
4th Fiscal Year	(2,656,767)
5th Fiscal Year	363,156
Thereafter	0
Total	$ (6,564,093)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.37841475%
Employer's proportionate share at MD		0.35871770%
Employer's proportionate share of system NPL/(A) at prior MD	$	82,583,114
Employer's proportionate share of system NPL/(A) at MD	**$**	**42,925,881**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	84,296,162
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,313,971
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,226,524
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(567,825)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(341,740)
Employer's Total Pension Expense/(Income)	**$**	**5,316,959**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,018,143	$ 0
Changes of assumptions	$ 10,745,641	$ 112,971
Net difference between projected and actual earnings on investments	$ 0	$ 31,777,697
Changes in proportionate share	$ 434,323	$ 2,976,422
Differences between employer contributions and employer's proportionate share of system contributions	$ 600,057	$ 1,096,744
Total (prior to post-MD contributions)	$ 15,798,164	$ 35,963,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (20,165,670)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (3,616,771)
2nd Fiscal Year	(3,944,134)
3rd Fiscal Year	(5,165,879)
4th Fiscal Year	(8,210,928)
5th Fiscal Year	772,042
Thereafter	0
Total	$ (20,165,670)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03117229%
Employer's proportionate share at MD		0.03061267%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,802,866
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,663,259**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,193,764
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	709,507

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	531,366
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	187,721
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(197,260)
Employer's Total Pension Expense/(Income)	**$**	**521,827**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 342,905	$ 0
Changes of assumptions	$ 917,024	$ 9,641
Net difference between projected and actual earnings on investments	$ 0	$ 2,711,882
Changes in proportionate share	$ 699,207	$ 318,285
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 436,954
Total (prior to post-MD contributions)	$ 1,959,136	$ 3,476,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,517,626)

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	$ (204,172)
2nd Fiscal Year	(334,000)
3rd Fiscal Year	(370,276)
4th Fiscal Year	(673,992)
5th Fiscal Year	64,814
Thereafter	0
Total	$ (1,517,626)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.35401230%
Employer's proportionate share at MD		0.34726989%
Employer's proportionate share of system NPL/(A) at prior MD	$	77,257,660
Employer's proportionate share of system NPL/(A) at MD	**$**	**41,555,981**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	81,606,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	8,048,646
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	6,027,816
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(531,033)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	490,232
Employer's Total Pension Expense/(Income)	**$**	**5,987,015**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,889,911	$ 0
Changes of assumptions	$ 10,402,713	$ 109,365
Net difference between projected and actual earnings on investments	$ 0	$ 30,763,571
Changes in proportionate share	$ 336,688	$ 3,381,870
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,335,934	$ 299,911
Total (prior to post-MD contributions)	$ 16,965,246	$ 34,554,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (17,589,471)

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	$ (2,835,212)
2nd Fiscal Year	(3,410,066)
3rd Fiscal Year	(4,652,950)
4th Fiscal Year	(7,586,499)
5th Fiscal Year	895,256
Thereafter	0
Total	$ (17,589,471)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05528087%
Employer's proportionate share at MD		0.05089142%
Employer's proportionate share of system NPL/(A) at prior MD	$	12,064,187
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,089,912**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,959,129
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,179,506

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	883,359
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(102,229)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	25,186
Employer's Total Pension Expense/(Income)	**$**	**806,316**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 570,056	$ 0
Changes of assumptions	$ 1,524,488	$ 16,027
Net difference between projected and actual earnings on investments	$ 0	$ 4,508,314
Changes in proportionate share	$ 287,947	$ 696,888
Differences between employer contributions and employer's proportionate share of system contributions	$ 272,675	$ 221,720
Total (prior to post-MD contributions)	$ 2,655,166	$ 5,442,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,787,783)

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	$ (475,608)
2nd Fiscal Year	(495,402)
3rd Fiscal Year	(728,648)
4th Fiscal Year	(1,187,205)
5th Fiscal Year	99,079
Thereafter	0
Total	$ (2,787,783)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02520729%
Employer's proportionate share at MD		0.02214731%
Employer's proportionate share of system NPL/(A) at prior MD	$	5,501,098
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,650,253**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,204,464
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	513,306

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	384,427
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(249,107)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(99,487)
Employer's Total Pension Expense/(Income)	**$**	**35,833**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 248,081	$ 0
Changes of assumptions	$ 663,438	$ 6,975
Net difference between projected and actual earnings on investments	$ 0	$ 1,961,962
Changes in proportionate share	$ 187,444	$ 877,432
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 268,129
Total (prior to post-MD contributions)	$ 1,098,963	$ 3,114,498
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,015,535)

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	$ (534,956)
2nd Fiscal Year	(482,332)
3rd Fiscal Year	(410,728)
4th Fiscal Year	(595,110)
5th Fiscal Year	7,591
Thereafter	0
Total	$ (2,015,535)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.77126855%
Employer's proportionate share at MD		0.75631847%
Employer's proportionate share of system NPL/(A) at prior MD	$	168,317,326
Employer's proportionate share of system NPL/(A) at MD	**$**	**90,504,697**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	177,729,576
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	17,529,133
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	13,127,969
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,338,576)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,431,507
Employer's Total Pension Expense/(Income)	**$**	**12,220,900**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,471,831	$ 0
Changes of assumptions	$ 22,656,051	$ 238,187
Net difference between projected and actual earnings on investments	$ 0	$ 66,999,926
Changes in proportionate share	$ 532,982	$ 6,045,475
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,523,667	$ 121,525
Total (prior to post-MD contributions)	$ 35,184,531	$ 73,405,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (38,220,582)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,211,163)
2nd Fiscal Year	(7,408,856)
3rd Fiscal Year	(10,381,657)
4th Fiscal Year	(16,330,867)
5th Fiscal Year	2,111,961
Thereafter	0
Total	$ (38,220,582)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.29700318%
Employer's proportionate share at MD		0.28560023%
Employer's proportionate share of system NPL/(A) at prior MD	$	64,816,309
Employer's proportionate share of system NPL/(A) at MD	**$**	**34,176,294**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	67,114,066
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,619,334
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,957,371
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,114,220)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	336,366
Employer's Total Pension Expense/(Income)	**$**	**4,179,517**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 3,199,124	$ 0
Changes of assumptions	$ 8,555,355	$ 89,944
Net difference between projected and actual earnings on investments	$ 0	$ 25,300,446
Changes in proportionate share	$ 0	$ 3,192,194
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,053,965	$ 242,963
Total (prior to post-MD contributions)	$ 12,808,444	$ 28,825,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (16,017,103)

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	$ (2,887,118)
2nd Fiscal Year	(3,180,838)
3rd Fiscal Year	(4,236,272)
4th Fiscal Year	(6,419,438)
5th Fiscal Year	706,565
Thereafter	0
Total	$ (16,017,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04386640%
Employer's proportionate share at MD		0.03986679%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,573,157
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,770,651**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,368,418
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	923,989
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	691,997
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(29,062)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(240,992)
Employer's Total Pension Expense/(Income)	**$**	**421,943**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 446,564	$ 0
Changes of assumptions	$ 1,194,238	$ 12,555
Net difference between projected and actual earnings on investments	$ 0	$ 3,531,676
Changes in proportionate share	$ 933,729	$ 993,402
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 606,680
Total (prior to post-MD contributions)	$ 2,574,531	$ 5,144,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,569,782)

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	$ (533,998)
2nd Fiscal Year	(555,691)
3rd Fiscal Year	(539,516)
4th Fiscal Year	(977,033)
5th Fiscal Year	36,455
Thereafter	0
Total	$ (2,569,782)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.80379776%
Employer's proportionate share at MD		0.78604343%
Employer's proportionate share of system NPL/(A) at prior MD	$	175,416,318
Employer's proportionate share of system NPL/(A) at MD	**$**	**94,061,729**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	184,714,734
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	18,218,066
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	13,643,927
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,832,583
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,488,801)
Employer's Total Pension Expense/(Income)	**$**	**11,987,709**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 8,804,793	$ 0
Changes of assumptions	$ 23,546,483	$ 247,548
Net difference between projected and actual earnings on investments	$ 0	$ 69,633,169
Changes in proportionate share	$ 5,043,676	$ 5,170,669
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 8,697,152
Total (prior to post-MD contributions)	$ 37,394,952	$ 83,748,538
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (46,353,586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,067,233)
2nd Fiscal Year	(10,315,169)
3rd Fiscal Year	(11,842,340)
4th Fiscal Year	(17,899,217)
5th Fiscal Year	1,770,373
Thereafter	0
Total	$ (46,353,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08566327%
Employer's proportionate share at MD		0.08769662%
Employer's proportionate share of system NPL/(A) at prior MD	$	18,694,672
Employer's proportionate share of system NPL/(A) at MD	**$**	**10,494,198**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	20,608,095
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,032,538
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,522,214
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,705)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(331,219)
Employer's Total Pension Expense/(Income)	**$**	**1,186,290**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 982,326	$ 0
Changes of assumptions	$ 2,627,014	$ 27,618
Net difference between projected and actual earnings on investments	$ 0	$ 7,768,774
Changes in proportionate share	$ 554,111	$ 618,269
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 696,061
Total (prior to post-MD contributions)	$ 4,163,451	$ 9,110,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,947,271)

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	$ (945,508)
2nd Fiscal Year	(1,127,956)
3rd Fiscal Year	(1,250,847)
4th Fiscal Year	(1,875,977)
5th Fiscal Year	253,016
Thereafter	0
Total	$ (4,947,271)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.44625165%
Employer's proportionate share at MD		0.43357520%
Employer's proportionate share of system NPL/(A) at prior MD	$	97,387,459
Employer's proportionate share of system NPL/(A) at MD	**$**	**51,883,689**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	101,887,154
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,048,938
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,525,880
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,595,136)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,235,663
Employer's Total Pension Expense/(Income)	**$**	**5,166,407**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,856,652	$ 0
Changes of assumptions	$ 12,988,050	$ 136,546
Net difference between projected and actual earnings on investments	$ 0	$ 38,409,093
Changes in proportionate share	$ 0	$ 7,217,970
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,561,009	$ 42,829
Total (prior to post-MD contributions)	$ 20,405,711	$ 45,806,438
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (25,400,727)

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	$ (4,957,418)
2nd Fiscal Year	(5,168,204)
3rd Fiscal Year	(6,708,284)
4th Fiscal Year	(9,706,713)
5th Fiscal Year	1,139,893
Thereafter	0
Total	$ (25,400,727)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective 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)	$	1,216
Employer's Total Pension Expense/(Income)	**$**	**1,216**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 5,350	$ 0
Total (prior to post-MD contributions)	$ 5,350	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 5,350

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	$ 1,216
2nd Fiscal Year	1,216
3rd Fiscal Year	1,216
4th Fiscal Year	1,216
5th Fiscal Year	486
Thereafter	0
Total	$ 5,350

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00757327%
Employer's proportionate share at MD		0.00677945%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,652,748
Employer's proportionate share of system NPL/(A) at MD	**$**	**811,262**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,593,124
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	157,127
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	117,676
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(22,625)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	30,015
Employer's Total Pension Expense/(Income)	**$**	**125,066**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 75,939	$ 0
Changes of assumptions	$ 203,083	$ 2,135
Net difference between projected and actual earnings on investments	$ 0	$ 600,571
Changes in proportionate share	$ 80,286	$ 122,472
Differences between employer contributions and employer's proportionate share of system contributions	$ 59,264	$ 9,650
Total (prior to post-MD contributions)	$ 418,572	$ 734,828
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (316,256)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (17,444)
2nd Fiscal Year	(50,565)
3rd Fiscal Year	(99,145)
4th Fiscal Year	(161,233)
5th Fiscal Year	12,132
Thereafter	0
Total	$ (316,256)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03474950%
Employer's proportionate share at MD		0.03172171%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,583,536
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,795,972**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,454,381
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	735,212
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	550,617
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(57,923)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(414,216)
Employer's Total Pension Expense/(Income)	**$**	**78,478**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 355,328	$ 0
Changes of assumptions	$ 950,246	$ 9,990
Net difference between projected and actual earnings on investments	$ 0	$ 2,810,129
Changes in proportionate share	$ 450,829	$ 711,933
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,001,077
Total (prior to post-MD contributions)	$ 1,756,403	$ 4,533,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,776,726)

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	$ (694,701)
2nd Fiscal Year	(633,972)
3rd Fiscal Year	(593,241)
4th Fiscal Year	(862,827)
5th Fiscal Year	8,016
Thereafter	0
Total	$ (2,776,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06605193%
Employer's proportionate share at MD		0.06105556%
Employer's proportionate share of system NPL/(A) at prior MD	$	14,414,803
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,306,201**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	14,347,632
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,415,080

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,059,786
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(567,738)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	188,664
Employer's Total Pension Expense/(Income)	**$**	**680,712**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 683,908	$ 0
Changes of assumptions	$ 1,828,962	$ 19,228
Net difference between projected and actual earnings on investments	$ 0	$ 5,408,724
Changes in proportionate share	$ 0	$ 1,375,169
Differences between employer contributions and employer's proportionate share of system contributions	$ 391,665	$ 0
Total (prior to post-MD contributions)	$ 2,904,535	$ 6,803,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,898,586)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (756,737)
2nd Fiscal Year	(797,109)
3rd Fiscal Year	(1,023,290)
4th Fiscal Year	(1,448,883)
5th Fiscal Year	127,432
Thereafter	0
Total	$ (3,898,586)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06367016%
Employer's proportionate share at MD		0.05030092%
Employer's proportionate share of system NPL/(A) at prior MD	$	13,895,019
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,019,249**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,820,366
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,165,820
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	873,110
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	356,603
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(919,285)
Employer's Total Pension Expense/(Income)	**$**	**310,428**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 563,441	$ 0
Changes of assumptions	$ 1,506,799	$ 15,841
Net difference between projected and actual earnings on investments	$ 0	$ 4,456,004
Changes in proportionate share	$ 2,223,838	$ 3,120,466
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 2,375,783
Total (prior to post-MD contributions)	$ 4,294,078	$ 9,968,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,674,016)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,160,828)
2nd Fiscal Year	(1,529,667)
3rd Fiscal Year	(1,219,736)
4th Fiscal Year	(1,649,067)
5th Fiscal Year	(114,717)
Thereafter	0
Total	$ (5,674,016)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.50559722%
Employer's proportionate share at MD		0.45728609%
Employer's proportionate share of system NPL/(A) at prior MD	$	110,338,704
Employer's proportionate share of system NPL/(A) at MD	**$**	**54,721,048**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	107,459,048
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	10,598,483
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	7,937,447
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,228,636)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,764,858)
Employer's Total Pension Expense/(Income)	**$**	**3,943,953**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,122,248	$ 0
Changes of assumptions	$ 13,698,326	$ 144,013
Net difference between projected and actual earnings on investments	$ 0	$ 40,509,568
Changes in proportionate share	$ 908,044	$ 9,544,372
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 3,632,468
Total (prior to post-MD contributions)	$ 19,728,618	$ 53,830,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (34,101,803)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (7,188,536)
2nd Fiscal Year	(7,745,096)
3rd Fiscal Year	(8,233,802)
4th Fiscal Year	(11,539,938)
5th Fiscal Year	605,569
Thereafter	0
Total	$ (34,101,803)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.19210755%
Employer's proportionate share at MD		0.17751299%
Employer's proportionate share of system NPL/(A) at prior MD	$	41,924,475
Employer's proportionate share of system NPL/(A) at MD	**$**	**21,242,056**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	41,714,317
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	4,114,204
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,081,222
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	944,526
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,855,389)
Employer's Total Pension Expense/(Income)	**$**	**2,170,359**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,988,395	$ 0
Changes of assumptions	$ 5,317,526	$ 55,904
Net difference between projected and actual earnings on investments	$ 0	$ 15,725,330
Changes in proportionate share	$ 3,523,674	$ 3,435,731
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 4,176,238
Total (prior to post-MD contributions)	$ 10,829,595	$ 23,393,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (12,563,608)

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	$ (2,442,538)
2nd Fiscal Year	(2,938,995)
3rd Fiscal Year	(2,884,035)
4th Fiscal Year	(4,471,820)
5th Fiscal Year	173,781
Thereafter	0
Total	$ (12,563,608)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.09419257%
Employer's proportionate share at MD		0.09395092%
Employer's proportionate share of system NPL/(A) at prior MD	$	20,556,059
Employer's proportionate share of system NPL/(A) at MD	**$**	**11,242,618**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	22,077,812
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,177,493
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,630,774
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	504,048
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(688,371)
Employer's Total Pension Expense/(Income)	**$**	**1,446,451**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,052,383	$ 0
Changes of assumptions	$ 2,814,366	$ 29,588
Net difference between projected and actual earnings on investments	$ 0	$ 8,322,823
Changes in proportionate share	$ 1,175,684	$ 224,294
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,511,879
Total (prior to post-MD contributions)	$ 5,042,433	$ 10,088,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (5,046,151)

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	$ (903,677)
2nd Fiscal Year	(1,028,782)
3rd Fiscal Year	(1,228,409)
4th Fiscal Year	(2,093,179)
5th Fiscal Year	207,895
Thereafter	0
Total	$ (5,046,151)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.06292530%
Employer's proportionate share at MD		0.05931237%
Employer's proportionate share of system NPL/(A) at prior MD	$	13,732,465
Employer's proportionate share of system NPL/(A) at MD	**$**	**7,097,603**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	13,937,994
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,374,678

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,029,528
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	216,986
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(678,756)
Employer's Total Pension Expense/(Income)	**$**	**567,758**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 664,382	$ 0
Changes of assumptions	$ 1,776,744	$ 18,679
Net difference between projected and actual earnings on investments	$ 0	$ 5,254,300
Changes in proportionate share	$ 1,314,366	$ 824,319
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,604,920
Total (prior to post-MD contributions)	$ 3,755,492	$ 7,702,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,946,726)

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	$ (835,232)
2nd Fiscal Year	(855,946)
3rd Fiscal Year	(864,516)
4th Fiscal Year	(1,455,933)
5th Fiscal Year	64,900
Thereafter	0
Total	$ (3,946,726)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02778565%
Employer's proportionate share at MD		0.03030899%
Employer's proportionate share of system NPL/(A) at prior MD	$	6,063,785
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,626,919**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,122,402
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	702,469
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	526,095
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(144,561)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,154
Employer's Total Pension Expense/(Income)	**$**	**393,688**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 339,503	$ 0
Changes of assumptions	$ 907,927	$ 9,545
Net difference between projected and actual earnings on investments	$ 0	$ 2,684,980
Changes in proportionate share	$ 352,955	$ 381,866
Differences between employer contributions and employer's proportionate share of system contributions	$ 73,969	$ 37,369
Total (prior to post-MD contributions)	$ 1,674,354	$ 3,113,760
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,439,406)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (314,353)
2nd Fiscal Year	(306,514)
3rd Fiscal Year	(364,821)
4th Fiscal Year	(573,648)
5th Fiscal Year	119,931
Thereafter	0
Total	$ (1,439,406)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01372901%
Employer's proportionate share at MD		0.01130038%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,996,142
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,352,258**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,655,511
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	261,908
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	196,149
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(287,022)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	355,169
Employer's Total Pension Expense/(Income)	**$**	**264,296**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 126,580	$ 0
Changes of assumptions	$ 338,511	$ 3,559
Net difference between projected and actual earnings on investments	$ 0	$ 1,001,066
Changes in proportionate share	$ 0	$ 766,014
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,496,991	$ 0
Total (prior to post-MD contributions)	$ 1,962,082	$ 1,770,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 191,443

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	$ 6,963
2nd Fiscal Year	38,486
3rd Fiscal Year	28,274
4th Fiscal Year	(13,245)
5th Fiscal Year	130,966
Thereafter	0
Total	$ 191,443

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.23966842%
Employer's proportionate share at MD		0.22278607%
Employer's proportionate share of system NPL/(A) at prior MD	$	52,303,893
Employer's proportionate share of system NPL/(A) at MD	**$**	**26,659,650**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	52,353,176
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,163,495
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	3,867,060
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(617,909)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(454,250)
Employer's Total Pension Expense/(Income)	**$**	**2,794,901**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,495,518	$ 0
Changes of assumptions	$ 6,673,713	$ 70,162
Net difference between projected and actual earnings on investments	$ 0	$ 19,735,932
Changes in proportionate share	$ 436,461	$ 2,985,052
Differences between employer contributions and employer's proportionate share of system contributions	$ 82,289	$ 1,230,168
Total (prior to post-MD contributions)	$ 9,687,981	$ 24,021,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (14,333,333)

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	$ (2,755,134)
2nd Fiscal Year	(3,073,281)
3rd Fiscal Year	(3,550,937)
4th Fiscal Year	(5,340,955)
5th Fiscal Year	386,973
Thereafter	0
Total	$ (14,333,333)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.25655807%
Employer's proportionate share at MD		0.26300866%
Employer's proportionate share of system NPL/(A) at prior MD	$	55,989,795
Employer's proportionate share of system NPL/(A) at MD	**$**	**31,472,878**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	61,805,204
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	6,095,731
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,565,232
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(398,539)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	643,275
Employer's Total Pension Expense/(Income)	**$**	**4,809,968**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,946,067	$ 0
Changes of assumptions	$ 7,878,609	$ 82,829
Net difference between projected and actual earnings on investments	$ 0	$ 23,299,128
Changes in proportionate share	$ 1,112,003	$ 1,011,043
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,135,828	$ 0
Total (prior to post-MD contributions)	$ 13,072,507	$ 24,393,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,320,493)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,637,467)
2nd Fiscal Year	(2,137,082)
3rd Fiscal Year	(3,075,009)
4th Fiscal Year	(5,316,371)
5th Fiscal Year	845,436
Thereafter	0
Total	$ (11,320,493)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02152615%
Employer's proportionate share at MD		0.01854237%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,697,746
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,218,869**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,357,328
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	429,755
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	321,853
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(223,398)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(43,106)
Employer's Total Pension Expense/(Income)	**$**	**55,349**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 207,701	$ 0
Changes of assumptions	$ 555,450	$ 5,840
Net difference between projected and actual earnings on investments	$ 0	$ 1,642,612
Changes in proportionate share	$ 9,701	$ 753,220
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,199	$ 109,685
Total (prior to post-MD contributions)	$ 797,051	$ 2,511,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,714,306)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (414,113)
2nd Fiscal Year	(420,000)
3rd Fiscal Year	(393,586)
4th Fiscal Year	(500,897)
5th Fiscal Year	14,290
Thereafter	0
Total	$ (1,714,306)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		1.15870694%
Employer's proportionate share at MD		1.08588394%
Employer's proportionate share of system NPL/(A) at prior MD	$	252,869,709
Employer's proportionate share of system NPL/(A) at MD	**$**	**129,942,083**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	255,175,167
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	25,167,445
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	18,848,476
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,783,711)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,551,059)
Employer's Total Pension Expense/(Income)	**$**	**14,513,706**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 12,163,428	$ 0
Changes of assumptions	$ 32,528,416	$ 341,977
Net difference between projected and actual earnings on investments	$ 0	$ 96,195,117
Changes in proportionate share	$ 1,960,065	$ 15,303,566
Differences between employer contributions and employer's proportionate share of system contributions	$ 309,168	$ 5,234,040
Total (prior to post-MD contributions)	$ 46,961,077	$ 117,074,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (70,113,623)

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	$ (13,249,274)
2nd Fiscal Year	(15,238,295)
3rd Fiscal Year	(17,741,658)
4th Fiscal Year	(25,916,632)
5th Fiscal Year	2,032,237
Thereafter	0
Total	$ (70,113,623)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.08533631%
Employer's proportionate share at MD		0.08007615%
Employer's proportionate share of system NPL/(A) at prior MD	$	18,623,318
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,582,296**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	18,817,338
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,855,919
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,389,940
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	12,035
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(821,653)
Employer's Total Pension Expense/(Income)	**$**	**580,322**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 896,966	$ 0
Changes of assumptions	$ 2,398,737	$ 25,218
Net difference between projected and actual earnings on investments	$ 0	$ 7,093,700
Changes in proportionate share	$ 676,710	$ 1,340,836
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 1,805,408
Total (prior to post-MD contributions)	$ 3,972,413	$ 10,265,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (6,292,749)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (1,457,246)
2nd Fiscal Year	(1,474,373)
3rd Fiscal Year	(1,448,768)
4th Fiscal Year	(2,017,743)
5th Fiscal Year	105,381
Thereafter	0
Total	$ (6,292,749)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05287731%
Employer's proportionate share at MD		0.04450892%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,539,648
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,326,151**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	10,459,286
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,031,580
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	772,574
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(733,916)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	115,497
Employer's Total Pension Expense/(Income)	**$**	**154,155**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 498,563	$ 0
Changes of assumptions	$ 1,333,296	$ 14,017
Net difference between projected and actual earnings on investments	$ 0	$ 3,942,908
Changes in proportionate share	$ 88,847	$ 2,217,306
Differences between employer contributions and employer's proportionate share of system contributions	$ 391,475	$ 145,291
Total (prior to post-MD contributions)	$ 2,312,181	$ 6,319,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (4,007,341)

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	$ (878,787)
2nd Fiscal Year	(851,651)
3rd Fiscal Year	(1,066,218)
4th Fiscal Year	(1,250,313)
5th Fiscal Year	39,627
Thereafter	0
Total	$ (4,007,341)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01908543%
Employer's proportionate share at MD		0.01994568%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,165,097
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,386,796**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,687,096
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	462,279
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	346,212
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(98,512)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	72,821
Employer's Total Pension Expense/(Income)	**$**	**320,521**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 223,420	$ 0
Changes of assumptions	$ 597,487	$ 6,281
Net difference between projected and actual earnings on investments	$ 0	$ 1,766,926
Changes in proportionate share	$ 178,755	$ 328,945
Differences between employer contributions and employer's proportionate share of system contributions	$ 215,423	$ 13,719
Total (prior to post-MD contributions)	$ 1,215,085	$ 2,115,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (900,786)

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	$ (155,984)
2nd Fiscal Year	(168,102)
3rd Fiscal Year	(261,218)
4th Fiscal Year	(391,960)
5th Fiscal Year	76,476
Thereafter	0
Total	$ (900,786)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.24631121%
Employer's proportionate share at MD		0.23511032%
Employer's proportionate share of system NPL/(A) at prior MD	$	53,753,578
Employer's proportionate share of system NPL/(A) at MD	**$**	**28,134,429**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	55,249,289
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	5,449,133
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	4,080,981
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,916,371)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,159,425
Employer's Total Pension Expense/(Income)	**$**	**3,324,035**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,633,566	$ 0
Changes of assumptions	$ 7,042,895	$ 74,043
Net difference between projected and actual earnings on investments	$ 0	$ 20,827,700
Changes in proportionate share	$ 0	$ 3,579,574
Differences between employer contributions and employer's proportionate share of system contributions	$ 3,204,386	$ 0
Total (prior to post-MD contributions)	$ 12,880,847	$ 24,481,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (11,600,470)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (2,152,769)
2nd Fiscal Year	(2,217,392)
3rd Fiscal Year	(3,035,459)
4th Fiscal Year	(4,910,968)
5th Fiscal Year	716,119
Thereafter	0
Total	$ (11,600,470)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03297550%
Employer's proportionate share at MD		0.03418451%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,196,388
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,090,683**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	8,033,122
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	792,292
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	593,365
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(167,139)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	99,486
Employer's Total Pension Expense/(Income)	**$**	**525,712**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 382,915	$ 0
Changes of assumptions	$ 1,024,021	$ 10,766
Net difference between projected and actual earnings on investments	$ 0	$ 3,028,301
Changes in proportionate share	$ 272,666	$ 546,961
Differences between employer contributions and employer's proportionate share of system contributions	$ 237,474	$ 0
Total (prior to post-MD contributions)	$ 1,917,076	$ 3,586,028
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,668,952)

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	$ (297,218)
2nd Fiscal Year	(313,351)
3rd Fiscal Year	(482,025)
4th Fiscal Year	(698,478)
5th Fiscal Year	122,120
Thereafter	0
Total	$ (1,668,952)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.05041284%
Employer's proportionate share at MD		0.05215186%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,001,816
Employer's proportionate share of system NPL/(A) at MD	**$**	**6,240,742**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	12,255,324
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,208,719
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	905,238
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(277,510)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	147,372
Employer's Total Pension Expense/(Income)	**$**	**775,100**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 584,174	$ 0
Changes of assumptions	$ 1,562,246	$ 16,424
Net difference between projected and actual earnings on investments	$ 0	$ 4,619,973
Changes in proportionate share	$ 429,205	$ 825,045
Differences between employer contributions and employer's proportionate share of system contributions	$ 326,215	$ 0
Total (prior to post-MD contributions)	$ 2,901,840	$ 5,461,442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,559,602)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (442,567)
2nd Fiscal Year	(475,892)
3rd Fiscal Year	(745,976)
4th Fiscal Year	(1,077,141)
5th Fiscal Year	181,974
Thereafter	0
Total	$ (2,559,602)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00075601%
Employer's proportionate share at MD		0.00121182%
Employer's proportionate share of system NPL/(A) at prior MD	$	164,987
Employer's proportionate share of system NPL/(A) at MD	**$**	**145,012**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	284,769
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	28,086
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	21,034
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(34,068)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,209
Employer's Total Pension Expense/(Income)	**$**	**175**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 13,574	$ 0
Changes of assumptions	$ 36,301	$ 382
Net difference between projected and actual earnings on investments	$ 0	$ 107,351
Changes in proportionate share	$ 63,757	$ 135,412
Differences between employer contributions and employer's proportionate share of system contributions	$ 39,730	$ 697
Total (prior to post-MD contributions)	$ 153,362	$ 243,842
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (90,480)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (29,633)
2nd Fiscal Year	(28,801)
3rd Fiscal Year	(27,201)
4th Fiscal Year	(15,752)
5th Fiscal Year	10,908
Thereafter	0
Total	$ (90,480)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01054063%
Employer's proportionate share at MD		0.00997454%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,300,328
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,193,601**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,343,947
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	231,179
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	173,135
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(55,405)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	34,814
Employer's Total Pension Expense/(Income)	**$**	**152,544**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,729	$ 0
Changes of assumptions	$ 298,794	$ 3,141
Net difference between projected and actual earnings on investments	$ 0	$ 883,614
Changes in proportionate share	$ 12,976	$ 161,369
Differences between employer contributions and employer's proportionate share of system contributions	$ 92,067	$ 0
Total (prior to post-MD contributions)	$ 515,566	$ 1,048,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (532,558)

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	$ (87,028)
2nd Fiscal Year	(102,871)
3rd Fiscal Year	(147,579)
4th Fiscal Year	(221,482)
5th Fiscal Year	26,402
Thereafter	0
Total	$ (532,558)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00307652%
Employer's proportionate share at MD		0.00266369%
Employer's proportionate share of system NPL/(A) at prior MD	$	671,402
Employer's proportionate share of system NPL/(A) at MD	**$**	**318,750**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	625,949
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	61,736
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	46,236
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(13,382)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,340)
Employer's Total Pension Expense/(Income)	**$**	**25,514**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 29,837	$ 0
Changes of assumptions	$ 79,793	$ 839
Net difference between projected and actual earnings on investments	$ 0	$ 235,968
Changes in proportionate share	$ 50,508	$ 144,675
Differences between employer contributions and employer's proportionate share of system contributions	$ 9,547	$ 22,569
Total (prior to post-MD contributions)	$ 169,685	$ 404,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (234,366)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (39,735)
2nd Fiscal Year	(71,223)
3rd Fiscal Year	(56,793)
4th Fiscal Year	(69,384)
5th Fiscal Year	2,769
Thereafter	0
Total	$ (234,366)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00483291%
Employer's proportionate share at MD		0.00484673%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,054,707
Employer's proportionate share of system NPL/(A) at MD	**$**	**579,983**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,138,948
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	112,332
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	84,128
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(28,197)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,011
Employer's Total Pension Expense/(Income)	**$**	**67,942**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 54,290	$ 0
Changes of assumptions	$ 145,187	$ 1,526
Net difference between projected and actual earnings on investments	$ 0	$ 429,357
Changes in proportionate share	$ 116,955	$ 84,119
Differences between employer contributions and employer's proportionate share of system contributions	$ 18,636	$ 45
Total (prior to post-MD contributions)	$ 335,068	$ 515,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (179,979)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (52,886)
2nd Fiscal Year	(6,035)
3rd Fiscal Year	(36,766)
4th Fiscal Year	(97,729)
5th Fiscal Year	13,437
Thereafter	0
Total	$ (179,979)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00223964%
Employer's proportionate share at MD		0.00238586%
Employer's proportionate share of system NPL/(A) at prior MD	$	488,766
Employer's proportionate share of system NPL/(A) at MD	**$**	**285,503**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	560,660
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	55,297
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	41,413
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(20,776)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,480
Employer's Total Pension Expense/(Income)	**$**	**31,117**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 26,725	$ 0
Changes of assumptions	$ 71,470	$ 751
Net difference between projected and actual earnings on investments	$ 0	$ 211,356
Changes in proportionate share	$ 45,217	$ 112,818
Differences between employer contributions and employer's proportionate share of system contributions	$ 46,559	$ 1,293
Total (prior to post-MD contributions)	$ 189,971	$ 326,218
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (136,247)

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	$ (57,073)
2nd Fiscal Year	(36,804)
3rd Fiscal Year	(16,968)
4th Fiscal Year	(36,861)
5th Fiscal Year	11,459
Thereafter	0
Total	$ (136,247)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00810635%
Employer's proportionate share at MD		0.00776130%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,769,084
Employer's proportionate share of system NPL/(A) at MD	**$**	**928,754**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,823,851
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	179,883
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	134,719
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(27,196)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	22,583
Employer's Total Pension Expense/(Income)	**$**	**130,106**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 86,937	$ 0
Changes of assumptions	$ 232,495	$ 2,444
Net difference between projected and actual earnings on investments	$ 0	$ 687,550
Changes in proportionate share	$ 61,468	$ 109,252
Differences between employer contributions and employer's proportionate share of system contributions	$ 46,925	$ 8,967
Total (prior to post-MD contributions)	$ 427,825	$ 808,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (380,388)

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	$ (63,536)
2nd Fiscal Year	(76,925)
3rd Fiscal Year	(91,508)
4th Fiscal Year	(167,116)
5th Fiscal Year	18,698
Thereafter	0
Total	$ (380,388)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01174991%
Employer's proportionate share at MD		0.01055044%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,564,235
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,262,516**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,479,280
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	244,527

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	183,132
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(30,075)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	32,033
Employer's Total Pension Expense/(Income)	**$**	**185,090**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 118,180	$ 0
Changes of assumptions	$ 316,046	$ 3,323
Net difference between projected and actual earnings on investments	$ 0	$ 934,631
Changes in proportionate share	$ 128,256	$ 199,389
Differences between employer contributions and employer's proportionate share of system contributions	$ 62,823	$ 4,135
Total (prior to post-MD contributions)	$ 625,305	$ 1,141,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (516,173)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (78,898)
2nd Fiscal Year	(78,385)
3rd Fiscal Year	(127,977)
4th Fiscal Year	(247,056)
5th Fiscal Year	16,143
Thereafter	0
Total	$ (516,173)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(163,277)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(4,079)
Employer's Total Pension Expense/(Income)	**$**	**(167,356)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	48,522
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	48,522
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(48,522)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(48,522)
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	(48,522)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00082778%
Employer's proportionate share at MD		0.00083622%
Employer's proportionate share of system NPL/(A) at prior MD	$	180,650
Employer's proportionate share of system NPL/(A) at MD	**$**	**100,066**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	196,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	19,381
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	14,515
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,945
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,066
Employer's Total Pension Expense/(Income)	**$**	**18,526**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 9,367	$ 0
Changes of assumptions	$ 25,050	$ 263
Net difference between projected and actual earnings on investments	$ 0	$ 74,078
Changes in proportionate share	$ 15,502	$ 12,919
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,435	$ 258
Total (prior to post-MD contributions)	$ 54,354	$ 87,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (33,164)

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	$ (8,788)
2nd Fiscal Year	(4,002)
3rd Fiscal Year	(6,598)
4th Fiscal Year	(16,329)
5th Fiscal Year	2,551
Thereafter	0
Total	$ (33,164)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02123514%
Employer's proportionate share at MD		0.02132235%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,634,238
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,551,535**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,010,604
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	494,186
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	370,108
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	100,566
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	106,036
Employer's Total Pension Expense/(Income)	**$**	**576,710**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 238,840	$ 0
Changes of assumptions	$ 638,726	$ 6,715
Net difference between projected and actual earnings on investments	$ 0	$ 1,888,881
Changes in proportionate share	$ 223,272	$ 181,776
Differences between employer contributions and employer's proportionate share of system contributions	$ 294,877	$ 0
Total (prior to post-MD contributions)	$ 1,395,715	$ 2,077,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (681,657)

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	$ (4,381)
2nd Fiscal Year	(92,127)
3rd Fiscal Year	(244,319)
4th Fiscal Year	(418,563)
5th Fiscal Year	77,732
Thereafter	0
Total	$ (681,657)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00797955%
Employer's proportionate share at MD		0.00792940%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,741,412
Employer's proportionate share of system NPL/(A) at MD	**$**	**948,870**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,863,354
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	183,779
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	137,636
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(79,261)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	24,718
Employer's Total Pension Expense/(Income)	**$**	**83,093**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 88,820	$ 0
Changes of assumptions	$ 237,531	$ 2,497
Net difference between projected and actual earnings on investments	$ 0	$ 702,441
Changes in proportionate share	$ 52,120	$ 390,999
Differences between employer contributions and employer's proportionate share of system contributions	$ 100,362	$ 18,999
Total (prior to post-MD contributions)	$ 478,833	$ 1,114,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (636,103)

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	$ (130,663)
2nd Fiscal Year	(177,166)
3rd Fiscal Year	(176,419)
4th Fiscal Year	(179,317)
5th Fiscal Year	27,462
Thereafter	0
Total	$ (636,103)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01289633%
Employer's proportionate share at MD		0.01307286%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,814,423
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,564,361**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,072,031
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	302,989
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	226,915
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	3,780
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	39,893
Employer's Total Pension Expense/(Income)	**$**	**270,588**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 146,434	$ 0
Changes of assumptions	$ 391,607	$ 4,117
Net difference between projected and actual earnings on investments	$ 0	$ 1,158,084
Changes in proportionate share	$ 55,182	$ 11,664
Differences between employer contributions and employer's proportionate share of system contributions	$ 76,306	$ 0
Total (prior to post-MD contributions)	$ 669,529	$ 1,173,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (504,336)

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	$ (64,165)
2nd Fiscal Year	(79,537)
3rd Fiscal Year	(137,393)
4th Fiscal Year	(263,602)
5th Fiscal Year	40,360
Thereafter	0
Total	$ (504,336)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04504635%
Employer's proportionate share at MD		0.04102639%
Employer's proportionate share of system NPL/(A) at prior MD	$	9,830,663
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,909,415**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	9,640,916
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	950,865
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	712,125
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	393,641
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	73,389
Employer's Total Pension Expense/(Income)	**$**	**1,179,155**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 459,553	$ 0
Changes of assumptions	$ 1,228,974	$ 12,920
Net difference between projected and actual earnings on investments	$ 0	$ 3,634,402
Changes in proportionate share	$ 517,715	$ 610,355
Differences between employer contributions and employer's proportionate share of system contributions	$ 55,176	$ 56,287
Total (prior to post-MD contributions)	$ 2,261,418	$ 4,313,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (2,052,546)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65,243)
2nd Fiscal Year	(378,294)
3rd Fiscal Year	(653,407)
4th Fiscal Year	(1,015,422)
5th Fiscal Year	59,820
Thereafter	0
Total	$ (2,052,546)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01253169%
Employer's proportionate share at MD		0.00003243%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,734,846
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,881**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,621
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	752
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	563
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(416,943)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(13,186)
Employer's Total Pension Expense/(Income)	**$**	**(429,566)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 363	$ 0
Changes of assumptions	$ 971	$ 10
Net difference between projected and actual earnings on investments	$ 0	$ 2,873
Changes in proportionate share	$ 197,912	$ 2,003,491
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,823	$ 142,796
Total (prior to post-MD contributions)	$ 247,069	$ 2,149,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,902,101)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (489,388)
2nd Fiscal Year	(460,594)
3rd Fiscal Year	(398,475)
4th Fiscal Year	(394,739)
5th Fiscal Year	(158,904)
Thereafter	0
Total	$ (1,902,101)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00428481%
Employer's proportionate share at MD		0.00564708%
Employer's proportionate share of system NPL/(A) at prior MD	$	935,093
Employer's proportionate share of system NPL/(A) at MD	**$**	**675,757**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,327,024
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	130,882
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	98,020
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	58,009
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	20,047
Employer's Total Pension Expense/(Income)	**$**	**176,076**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 63,255	$ 0
Changes of assumptions	$ 169,162	$ 1,778
Net difference between projected and actual earnings on investments	$ 0	$ 500,257
Changes in proportionate share	$ 216,372	$ 75,378
Differences between employer contributions and employer's proportionate share of system contributions	$ 55,624	$ 0
Total (prior to post-MD contributions)	$ 504,413	$ 577,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (73,000)

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	$ 13,905
2nd Fiscal Year	(10,064)
3rd Fiscal Year	(36,598)
4th Fiscal Year	(75,605)
5th Fiscal Year	35,361
Thereafter	0
Total	$ (73,000)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00688847%
Employer's proportionate share at MD		0.00911951%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,503,301
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,091,284**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,143,021
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	211,362
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	158,294
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(33,124)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	28,906
Employer's Total Pension Expense/(Income)	**$**	**154,076**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 102,151	$ 0
Changes of assumptions	$ 273,181	$ 2,872
Net difference between projected and actual earnings on investments	$ 0	$ 807,869
Changes in proportionate share	$ 332,186	$ 301,715
Differences between employer contributions and employer's proportionate share of system contributions	$ 84,606	$ 4,453
Total (prior to post-MD contributions)	$ 792,124	$ 1,116,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (324,785)

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	$ (64,023)
2nd Fiscal Year	(65,577)
3rd Fiscal Year	(104,929)
4th Fiscal Year	(143,227)
5th Fiscal Year	52,971
Thereafter	0
Total	$ (324,785)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00318436%
Employer's proportionate share at MD		0.00282120%
Employer's proportionate share of system NPL/(A) at prior MD	$	694,937
Employer's proportionate share of system NPL/(A) at MD	**$**	**337,598**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	662,962
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	65,387
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	48,970
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(36,614)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,963
Employer's Total Pension Expense/(Income)	**$**	**25,319**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 31,601	$ 0
Changes of assumptions	$ 84,511	$ 888
Net difference between projected and actual earnings on investments	$ 0	$ 249,921
Changes in proportionate share	$ 9,248	$ 113,643
Differences between employer contributions and employer's proportionate share of system contributions	$ 31,499	$ 818
Total (prior to post-MD contributions)	$ 156,859	$ 365,270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (208,411)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (36,946)
2nd Fiscal Year	(46,400)
3rd Fiscal Year	(58,741)
4th Fiscal Year	(71,555)
5th Fiscal Year	5,232
Thereafter	0
Total	$ (208,411)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01785187%
Employer's proportionate share at MD		0.01643719%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,895,892
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,966,953**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,862,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	380,963
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	285,312
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(149,537)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	43,382
Employer's Total Pension Expense/(Income)	**$**	**179,157**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 184,120	$ 0
Changes of assumptions	$ 492,388	$ 5,177
Net difference between projected and actual earnings on investments	$ 0	$ 1,456,120
Changes in proportionate share	$ 61,483	$ 376,025
Differences between employer contributions and employer's proportionate share of system contributions	$ 129,086	$ 13,251
Total (prior to post-MD contributions)	$ 867,077	$ 1,850,573
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (983,496)

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	$ (227,394)
2nd Fiscal Year	(201,384)
3rd Fiscal Year	(221,665)
4th Fiscal Year	(368,931)
5th Fiscal Year	35,877
Thereafter	0
Total	$ (983,496)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00957920%
Employer's proportionate share at MD		0.01365353%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,090,511
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,633,847**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,208,485
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	316,447
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	236,994
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	99,095
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	48,985
Employer's Total Pension Expense/(Income)	**$**	**385,074**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 152,939	$ 0
Changes of assumptions	$ 409,001	$ 4,300
Net difference between projected and actual earnings on investments	$ 0	$ 1,209,524
Changes in proportionate share	$ 630,227	$ 23,373
Differences between employer contributions and employer's proportionate share of system contributions	$ 112,396	$ 0
Total (prior to post-MD contributions)	$ 1,304,563	$ 1,237,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 67,366

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 63,145
2nd Fiscal Year	57,911
3rd Fiscal Year	(564)
4th Fiscal Year	(145,111)
5th Fiscal Year	91,984
Thereafter	0
Total	$ 67,366

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01628336%
Employer's proportionate share at MD		0.01479050%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,553,589
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,769,902**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,475,665
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	342,798
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	256,729
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(22,839)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	54,063
Employer's Total Pension Expense/(Income)	**$**	**287,953**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 165,674	$ 0
Changes of assumptions	$ 443,060	$ 4,658
Net difference between projected and actual earnings on investments	$ 0	$ 1,310,245
Changes in proportionate share	$ 157,584	$ 218,980
Differences between employer contributions and employer's proportionate share of system contributions	$ 132,268	$ 0
Total (prior to post-MD contributions)	$ 898,586	$ 1,533,883
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (635,297)

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	$ (66,081)
2nd Fiscal Year	(93,481)
3rd Fiscal Year	(172,435)
4th Fiscal Year	(332,594)
5th Fiscal Year	29,295
Thereafter	0
Total	$ (635,297)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01025178%
Employer's proportionate share at MD		0.01015470%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,237,291
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,215,160**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,386,284
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	235,355
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	176,263
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(9,166)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	22,201
Employer's Total Pension Expense/(Income)	**$**	**189,298**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 113,747	$ 0
Changes of assumptions	$ 304,191	$ 3,198
Net difference between projected and actual earnings on investments	$ 0	$ 899,574
Changes in proportionate share	$ 107,903	$ 153,751
Differences between employer contributions and employer's proportionate share of system contributions	$ 33,655	$ 3,564
Total (prior to post-MD contributions)	$ 559,496	$ 1,060,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (500,591)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (45,678)
2nd Fiscal Year	(94,396)
3rd Fiscal Year	(160,741)
4th Fiscal Year	(227,701)
5th Fiscal Year	27,926
Thereafter	0
Total	$ (500,591)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00777186%
Employer's proportionate share at MD		0.00835774%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,696,087
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,000,127**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,964,011
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	193,707
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	145,071
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(106,951)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	39,206
Employer's Total Pension Expense/(Income)	**$**	**77,326**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 93,618	$ 0
Changes of assumptions	$ 250,362	$ 2,632
Net difference between projected and actual earnings on investments	$ 0	$ 740,386
Changes in proportionate share	$ 81,950	$ 240,728
Differences between employer contributions and employer's proportionate share of system contributions	$ 136,073	$ 327
Total (prior to post-MD contributions)	$ 562,003	$ 984,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (422,070)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (131,220)
2nd Fiscal Year	(90,995)
3rd Fiscal Year	(90,692)
4th Fiscal Year	(146,785)
5th Fiscal Year	37,621
Thereafter	0
Total	$ (422,070)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00574232%
Employer's proportionate share at MD		0.00497132%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,253,172
Employer's proportionate share of system NPL/(A) at MD	**$**	**594,892**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,168,226
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	115,220

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	86,291
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(52,813)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	28,439
Employer's Total Pension Expense/(Income)	**$**	**61,917**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 55,686	$ 0
Changes of assumptions	$ 148,919	$ 1,566
Net difference between projected and actual earnings on investments	$ 0	$ 440,394
Changes in proportionate share	$ 58,159	$ 243,842
Differences between employer contributions and employer's proportionate share of system contributions	$ 98,093	$ 5,446
Total (prior to post-MD contributions)	$ 360,857	$ 691,248
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (330,391)

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	$ (43,975)
2nd Fiscal Year	(80,090)
3rd Fiscal Year	(85,934)
4th Fiscal Year	(125,809)
5th Fiscal Year	5,418
Thereafter	0
Total	$ (330,391)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.13439729%
Employer's proportionate share at MD		0.11624732%
Employer's proportionate share of system NPL/(A) at prior MD	$	29,330,111
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,910,712**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	27,317,311
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,694,255
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,017,789
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(651,537)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(36,852)
Employer's Total Pension Expense/(Income)	**$**	**1,329,400**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,302,134	$ 0
Changes of assumptions	$ 3,482,270	$ 36,610
Net difference between projected and actual earnings on investments	$ 0	$ 10,297,992
Changes in proportionate share	$ 1,072,301	$ 3,542,738
Differences between employer contributions and employer's proportionate share of system contributions	$ 491,509	$ 714,982
Total (prior to post-MD contributions)	$ 6,348,214	$ 14,592,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (8,244,108)

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	$ (1,615,916)
2nd Fiscal Year	(1,705,197)
3rd Fiscal Year	(1,972,163)
4th Fiscal Year	(3,033,592)
5th Fiscal Year	82,759
Thereafter	0
Total	$ (8,244,108)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(136,208)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(9,270)
Employer's Total Pension Expense/(Income)	**$**	**(145,478)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 670	$ 259,151
Differences between employer contributions and employer's proportionate share of system contributions	$ 396	$ 15,330
Total (prior to post-MD contributions)	$ 1,066	$ 274,481
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (273,415)

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	$ (140,220)
2nd Fiscal Year	(106,157)
3rd Fiscal Year	(24,976)
4th Fiscal Year	(2,062)
5th Fiscal Year	0
Thereafter	0
Total	$ (273,415)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00930651%
Employer's proportionate share at MD		0.00906819%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,031,001
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,085,143**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,130,962
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	210,173

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	157,403
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(14,505)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	18,687
Employer's Total Pension Expense/(Income)	**$**	**161,585**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 101,576	$ 0
Changes of assumptions	$ 271,644	$ 2,856
Net difference between projected and actual earnings on investments	$ 0	$ 803,323
Changes in proportionate share	$ 92,690	$ 87,989
Differences between employer contributions and employer's proportionate share of system contributions	$ 65,291	$ 9,701
Total (prior to post-MD contributions)	$ 531,201	$ 903,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (372,668)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (64,986)
2nd Fiscal Year	(43,881)
3rd Fiscal Year	(101,165)
4th Fiscal Year	(189,105)
5th Fiscal Year	26,470
Thereafter	0
Total	$ (372,668)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00570868%
Employer's proportionate share at MD		0.00574020%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,245,830
Employer's proportionate share of system NPL/(A) at MD	**$**	**686,900**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,348,907
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	133,040
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	99,637
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(5,706)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	23,020
Employer's Total Pension Expense/(Income)	**$**	**116,951**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 64,298	$ 0
Changes of assumptions	$ 171,952	$ 1,808
Net difference between projected and actual earnings on investments	$ 0	$ 508,507
Changes in proportionate share	$ 91,940	$ 21,896
Differences between employer contributions and employer's proportionate share of system contributions	$ 47,690	$ 0
Total (prior to post-MD contributions)	$ 375,880	$ 532,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (156,331)

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	$ (11,961)
2nd Fiscal Year	(7,279)
3rd Fiscal Year	(42,333)
4th Fiscal Year	(112,012)
5th Fiscal Year	17,254
Thereafter	0
Total	$ (156,331)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00506197%
Employer's proportionate share at MD		0.00513339%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,104,696
Employer's proportionate share of system NPL/(A) at MD	**$**	**614,286**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,206,311
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	118,976
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	89,104
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	19,033
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	36,454
Employer's Total Pension Expense/(Income)	**$**	**144,591**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 57,501	$ 0
Changes of assumptions	$ 153,774	$ 1,617
Net difference between projected and actual earnings on investments	$ 0	$ 454,751
Changes in proportionate share	$ 128,339	$ 10,493
Differences between employer contributions and employer's proportionate share of system contributions	$ 79,654	$ 0
Total (prior to post-MD contributions)	$ 419,268	$ 466,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (47,593)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 36,081
2nd Fiscal Year	18,015
3rd Fiscal Year	(25,976)
4th Fiscal Year	(93,287)
5th Fiscal Year	17,575
Thereafter	0
Total	$ (47,593)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.11157385%
Employer's proportionate share at MD		0.11299034%
Employer's proportionate share of system NPL/(A) at prior MD	$	24,349,252
Employer's proportionate share of system NPL/(A) at MD	**$**	**13,520,966**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	26,551,943
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,618,768
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,961,255
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	224,991
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	434,569
Employer's Total Pension Expense/(Income)	**$**	**2,620,815**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,265,651	$ 0
Changes of assumptions	$ 3,384,705	$ 35,584
Net difference between projected and actual earnings on investments	$ 0	$ 10,009,467
Changes in proportionate share	$ 639,271	$ 23,572
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,279,949	$ 0
Total (prior to post-MD contributions)	$ 6,569,576	$ 10,068,623
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (3,499,047)

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	$ (218,072)
2nd Fiscal Year	(472,651)
3rd Fiscal Year	(1,071,281)
4th Fiscal Year	(2,144,812)
5th Fiscal Year	407,770
Thereafter	0
Total	$ (3,499,047)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00971829%
Employer's proportionate share at MD		0.00849863%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,120,865
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,016,987**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,997,119
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	196,972
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	147,517
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(38,066)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,317
Employer's Total Pension Expense/(Income)	**$**	**119,768**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 95,197	$ 0
Changes of assumptions	$ 254,582	$ 2,676
Net difference between projected and actual earnings on investments	$ 0	$ 752,867
Changes in proportionate share	$ 174,772	$ 252,991
Differences between employer contributions and employer's proportionate share of system contributions	$ 24,060	$ 18,540
Total (prior to post-MD contributions)	$ 548,611	$ 1,027,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (478,463)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (95,217)
2nd Fiscal Year	(60,279)
3rd Fiscal Year	(115,854)
4th Fiscal Year	(214,527)
5th Fiscal Year	7,413
Thereafter	0
Total	$ (478,463)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00990260%
Employer's proportionate share at MD		0.00875790%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,161,088
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,048,012**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,058,046
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	202,981

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	152,017
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(28,420)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	18,492
Employer's Total Pension Expense/(Income)	**$**	**142,089**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 98,101	$ 0
Changes of assumptions	$ 262,349	$ 2,758
Net difference between projected and actual earnings on investments	$ 0	$ 775,835
Changes in proportionate share	$ 70,261	$ 180,579
Differences between employer contributions and employer's proportionate share of system contributions	$ 44,137	$ 11,182
Total (prior to post-MD contributions)	$ 474,848	$ 970,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (495,506)

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	$ (81,572)
2nd Fiscal Year	(84,592)
3rd Fiscal Year	(127,107)
4th Fiscal Year	(214,109)
5th Fiscal Year	11,873
Thereafter	0
Total	$ (495,506)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4395: Siletz Valley Early College Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]		June 30, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00317407%
Employer's proportionate share at MD		0.00163635%
Employer's proportionate share of system NPL/(A) at prior MD	$	692,691
Employer's proportionate share of system NPL/(A) at MD	**$**	**195,813**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	384,531
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	37,926
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	28,403
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(71,151)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,367)
Employer's Total Pension Expense/(Income)	**$**	**(50,115)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 18,329	$ 0
Changes of assumptions	$ 49,018	$ 515
Net difference between projected and actual earnings on investments	$ 0	$ 144,959
Changes in proportionate share	$ 12,092	$ 240,580
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,497	$ 67,235
Total (prior to post-MD contributions)	$ 92,936	$ 453,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (360,353)

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	$ (87,163)
2nd Fiscal Year	(78,788)
3rd Fiscal Year	(83,766)
4th Fiscal Year	(92,879)
5th Fiscal Year	(17,757)
Thereafter	0
Total	$ (360,353)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00553681%
Employer's proportionate share at MD		0.00513768%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,208,322
Employer's proportionate share of system NPL/(A) at MD	**$**	**614,799**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,207,319
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	119,076

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	89,178
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(56,996)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,910
Employer's Total Pension Expense/(Income)	**$**	**45,092**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 57,549	$ 0
Changes of assumptions	$ 153,903	$ 1,618
Net difference between projected and actual earnings on investments	$ 0	$ 455,131
Changes in proportionate share	$ 96,690	$ 259,547
Differences between employer contributions and employer's proportionate share of system contributions	$ 32,632	$ 9,969
Total (prior to post-MD contributions)	$ 340,774	$ 726,265
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (385,491)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (47,180)
2nd Fiscal Year	(88,410)
3rd Fiscal Year	(127,175)
4th Fiscal Year	(133,936)
5th Fiscal Year	11,210
Thereafter	0
Total	$ (385,491)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00834650%
Employer's proportionate share at MD		0.00999197%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,821,493
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,195,687**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,348,043
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	231,583

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	173,438
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(22,166)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	24,060
Employer's Total Pension Expense/(Income)	**$**	**175,332**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 111,924	$ 0
Changes of assumptions	$ 299,316	$ 3,147
Net difference between projected and actual earnings on investments	$ 0	$ 885,158
Changes in proportionate share	$ 265,810	$ 144,550
Differences between employer contributions and employer's proportionate share of system contributions	$ 58,728	$ 0
Total (prior to post-MD contributions)	$ 735,778	$ 1,032,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (297,077)

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	$ (41,389)
2nd Fiscal Year	(42,389)
3rd Fiscal Year	(97,592)
4th Fiscal Year	(165,971)
5th Fiscal Year	50,264
Thereafter	0
Total	$ (297,077)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(422,893)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,381)
Employer's Total Pension Expense/(Income)	**$**	**(434,274)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	125,361
Differences between employer contributions and employer's proportionate share of system contributions	$	25	$	0
Total (prior to post-MD contributions)	$	25	$	125,361
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(125,336)

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	$	(125,336)
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	(125,336)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00540321%
Employer's proportionate share at MD		0.00609049%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,179,166
Employer's proportionate share of system NPL/(A) at MD	**$**	**728,817**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,431,223
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	141,159
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	105,717
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	100,213
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	26,757
Employer's Total Pension Expense/(Income)	**$**	**232,687**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 68,222	$ 0
Changes of assumptions	$ 182,445	$ 1,918
Net difference between projected and actual earnings on investments	$ 0	$ 539,538
Changes in proportionate share	$ 285,726	$ 192,531
Differences between employer contributions and employer's proportionate share of system contributions	$ 35,351	$ 2,782
Total (prior to post-MD contributions)	$ 571,744	$ 736,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (165,025)

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	$ 30,665
2nd Fiscal Year	(6,171)
3rd Fiscal Year	(93,081)
4th Fiscal Year	(122,718)
5th Fiscal Year	26,281
Thereafter	0
Total	$ (165,025)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00211049%
Employer's proportionate share at MD		0.00223829%
Employer's proportionate share of system NPL/(A) at prior MD	$	460,582
Employer's proportionate share of system NPL/(A) at MD	**$**	**267,845**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	525,983
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	51,877
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	38,852
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(37,202)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(388)
Employer's Total Pension Expense/(Income)	**$**	**1,262**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 25,072	$ 0
Changes of assumptions	$ 67,050	$ 705
Net difference between projected and actual earnings on investments	$ 0	$ 198,283
Changes in proportionate share	$ 23,610	$ 104,181
Differences between employer contributions and employer's proportionate share of system contributions	$ 2,596	$ 8,062
Total (prior to post-MD contributions)	$ 118,328	$ 311,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (192,903)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (52,023)
2nd Fiscal Year	(56,191)
3rd Fiscal Year	(43,462)
4th Fiscal Year	(48,589)
5th Fiscal Year	7,361
Thereafter	0
Total	$ (192,903)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00005343%
Employer's proportionate share at MD		0.00049571%
Employer's proportionate share of system NPL/(A) at prior MD	$	11,660
Employer's proportionate share of system NPL/(A) at MD	**$**	**59,319**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	116,488
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	11,489
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	8,604
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(65,355)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,522
Employer's Total Pension Expense/(Income)	**$**	**(41,229)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 5,553	$ 0
Changes of assumptions	$ 14,849	$ 156
Net difference between projected and actual earnings on investments	$ 0	$ 43,913
Changes in proportionate share	$ 72,422	$ 127,953
Differences between employer contributions and employer's proportionate share of system contributions	$ 37,366	$ 8,731
Total (prior to post-MD contributions)	$ 130,190	$ 180,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (50,563)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (32,603)
2nd Fiscal Year	(29,863)
3rd Fiscal Year	2,583
4th Fiscal Year	3,153
5th Fiscal Year	6,167
Thereafter	0
Total	$ (50,563)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00852825%
Employer's proportionate share at MD		0.01319031%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,861,157
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,578,416**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,099,631
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	305,711

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	228,954
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(90,081)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	107,386
Employer's Total Pension Expense/(Income)	**$**	**246,259**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 147,750	$ 0
Changes of assumptions	$ 395,125	$ 4,154
Net difference between projected and actual earnings on investments	$ 0	$ 1,168,489
Changes in proportionate share	$ 681,038	$ 755,717
Differences between employer contributions and employer's proportionate share of system contributions	$ 383,222	$ 38,264
Total (prior to post-MD contributions)	$ 1,607,135	$ 1,966,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (359,489)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (76,533)
2nd Fiscal Year	(109,437)
3rd Fiscal Year	(126,897)
4th Fiscal Year	(149,742)
5th Fiscal Year	103,120
Thereafter	0
Total	$ (359,489)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01716580%
Employer's proportionate share at MD		0.01771105%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,746,168
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,119,389**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,161,973
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	410,488

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	307,424
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(130,504)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	92,561
Employer's Total Pension Expense/(Income)	**$**	**269,481**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 198,389	$ 0
Changes of assumptions	$ 530,547	$ 5,578
Net difference between projected and actual earnings on investments	$ 0	$ 1,568,967
Changes in proportionate share	$ 76,267	$ 369,898
Differences between employer contributions and employer's proportionate share of system contributions	$ 293,108	$ 3,931
Total (prior to post-MD contributions)	$ 1,098,311	$ 1,948,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (850,063)

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	$ (170,666)
2nd Fiscal Year	(165,800)
3rd Fiscal Year	(222,487)
4th Fiscal Year	(353,417)
5th Fiscal Year	62,305
Thereafter	0
Total	$ (850,063)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00949583%
Employer's proportionate share at MD		0.00787591%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,072,317
Employer's proportionate share of system NPL/(A) at MD	**$**	**942,469**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,850,784
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	182,539
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	136,708
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(69,124)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	30,727
Employer's Total Pension Expense/(Income)	**$**	**98,311**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 88,221	$ 0
Changes of assumptions	$ 235,928	$ 2,480
Net difference between projected and actual earnings on investments	$ 0	$ 697,703
Changes in proportionate share	$ 3,032	$ 263,021
Differences between employer contributions and employer's proportionate share of system contributions	$ 85,983	$ 0
Total (prior to post-MD contributions)	$ 413,164	$ 963,204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (550,040)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (106,699)
2nd Fiscal Year	(108,526)
3rd Fiscal Year	(132,520)
4th Fiscal Year	(207,128)
5th Fiscal Year	4,834
Thereafter	0
Total	$ (550,040)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00965039%
Employer's proportionate share at MD		0.00853132%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,106,047
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,020,899**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,004,801
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	197,730
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	148,084
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(53,943)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	32,180
Employer's Total Pension Expense/(Income)	**$**	**126,321**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 95,563	$ 0
Changes of assumptions	$ 255,562	$ 2,687
Net difference between projected and actual earnings on investments	$ 0	$ 755,763
Changes in proportionate share	$ 164,649	$ 257,803
Differences between employer contributions and employer's proportionate share of system contributions	$ 103,029	$ 11,534
Total (prior to post-MD contributions)	$ 618,803	$ 1,027,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (408,984)

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	$ (88,740)
2nd Fiscal Year	(64,200)
3rd Fiscal Year	(82,448)
4th Fiscal Year	(188,673)
5th Fiscal Year	15,076
Thereafter	0
Total	$ (408,984)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00465822%
Employer's proportionate share at MD		0.00564085%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,016,584
Employer's proportionate share of system NPL/(A) at MD	**$**	**675,011**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,325,560
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	130,738
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	97,912
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	39,746
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	10,765
Employer's Total Pension Expense/(Income)	**$**	**148,423**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 63,185	$ 0
Changes of assumptions	$ 168,976	$ 1,776
Net difference between projected and actual earnings on investments	$ 0	$ 499,706
Changes in proportionate share	$ 143,078	$ 13,273
Differences between employer contributions and employer's proportionate share of system contributions	$ 22,172	$ 1,178
Total (prior to post-MD contributions)	$ 397,411	$ 515,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (118,522)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (8,051)
2nd Fiscal Year	(13,190)
3rd Fiscal Year	(36,042)
4th Fiscal Year	(88,849)
5th Fiscal Year	27,610
Thereafter	0
Total	$ (118,522)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00879490%
Employer's proportionate share at MD		0.00872882%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,919,350
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,044,532**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,051,212
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	202,307
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	151,512
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	37,021
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	28,049
Employer's Total Pension Expense/(Income)	**$**	**216,582**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 97,775	$ 0
Changes of assumptions	$ 261,478	$ 2,749
Net difference between projected and actual earnings on investments	$ 0	$ 773,259
Changes in proportionate share	$ 706,193	$ 407,171
Differences between employer contributions and employer's proportionate share of system contributions	$ 63,173	$ 23,098
Total (prior to post-MD contributions)	$ 1,128,619	$ 1,206,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (77,658)

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	$ (11,173)
2nd Fiscal Year	(22,789)
3rd Fiscal Year	64,288
4th Fiscal Year	(129,445)
5th Fiscal Year	21,460
Thereafter	0
Total	$ (77,658)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(119,968)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(7,236)
Employer's Total Pension Expense/(Income)	**$**	**(127,204)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	128,056
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	2,331
Total (prior to post-MD contributions)	$	0	$	130,387
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(130,387)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (110,046)
2nd Fiscal Year	(20,341)
3rd Fiscal Year	0
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (130,387)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00794882%
Employer's proportionate share at MD		0.00746979%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,734,706
Employer's proportionate share of system NPL/(A) at MD	**$**	**893,871**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,755,349
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	173,127
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	129,659
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(26,325)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	13,769
Employer's Total Pension Expense/(Income)	**$**	**117,103**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 83,672	$ 0
Changes of assumptions	$ 223,763	$ 2,352
Net difference between projected and actual earnings on investments	$ 0	$ 661,726
Changes in proportionate share	$ 46,188	$ 243,537
Differences between employer contributions and employer's proportionate share of system contributions	$ 36,391	$ 3,082
Total (prior to post-MD contributions)	$ 390,014	$ 910,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (520,683)

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	$ (95,963)
2nd Fiscal Year	(136,617)
3rd Fiscal Year	(130,903)
4th Fiscal Year	(173,985)
5th Fiscal Year	16,785
Thereafter	0
Total	$ (520,683)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.02290117%
Employer's proportionate share at MD		0.02710268%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,997,823
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,243,237**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	6,368,941
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	628,157

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	470,441
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	156,413
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	135,356
Employer's Total Pension Expense/(Income)	**$**	**762,210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 303,588	$ 0
Changes of assumptions	$ 811,880	$ 8,535
Net difference between projected and actual earnings on investments	$ 0	$ 2,400,943
Changes in proportionate share	$ 746,017	$ 12,832
Differences between employer contributions and employer's proportionate share of system contributions	$ 401,192	$ 0
Total (prior to post-MD contributions)	$ 2,262,677	$ 2,422,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (159,633)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 101,417
2nd Fiscal Year	59,066
3rd Fiscal Year	(94,521)
4th Fiscal Year	(375,517)
5th Fiscal Year	149,921
Thereafter	0
Total	$ (159,633)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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	$ 8,829	$ 0
Total (prior to post-MD contributions)	$ 8,829	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 8,829

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	$ 2,676
2nd Fiscal Year	2,676
3rd Fiscal Year	2,676
4th Fiscal Year	801
5th Fiscal Year	0
Thereafter	0
Total	$ 8,829

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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	$	5,343	$	0
Total (prior to post-MD contributions)	$	5,343	$	0
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	5,343

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	$	1,619
2nd Fiscal Year		1,619
3rd Fiscal Year		1,619
4th Fiscal Year		486
5th Fiscal Year		0
Thereafter		0
Total	$	5,343

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01953852%
Employer's proportionate share at MD		0.01930909%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,263,977
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,310,618**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,537,502
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	447,525

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	335,162
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	126,396
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	28,591
Employer's Total Pension Expense/(Income)	**$**	**490,149**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 216,289	$ 0
Changes of assumptions	$ 578,417	$ 6,081
Net difference between projected and actual earnings on investments	$ 0	$ 1,710,533
Changes in proportionate share	$ 195,702	$ 39,808
Differences between employer contributions and employer's proportionate share of system contributions	$ 37,612	$ 43,234
Total (prior to post-MD contributions)	$ 1,028,020	$ 1,799,656
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (771,636)

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	$ (14,764)
2nd Fiscal Year	(120,356)
3rd Fiscal Year	(253,300)
4th Fiscal Year	(429,672)
5th Fiscal Year	46,457
Thereafter	0
Total	$ (771,636)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00932540%
Employer's proportionate share at MD		0.01362028%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,035,123
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,629,868**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,200,671
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	315,676
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	236,417
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	285,089
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	79,883
Employer's Total Pension Expense/(Income)	**$**	**601,389**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 152,566	$ 0
Changes of assumptions	$ 408,005	$ 4,289
Net difference between projected and actual earnings on investments	$ 0	$ 1,206,579
Changes in proportionate share	$ 954,390	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 243,636	$ 0
Total (prior to post-MD contributions)	$ 1,758,597	$ 1,210,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 547,729

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	$ 243,116
2nd Fiscal Year	199,410
3rd Fiscal Year	97,326
4th Fiscal Year	(96,362)
5th Fiscal Year	104,240
Thereafter	0
Total	$ 547,729

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.04893893%
Employer's proportionate share at MD		0.04987742%
Employer's proportionate share of system NPL/(A) at prior MD	$	10,680,158
Employer's proportionate share of system NPL/(A) at MD	**$**	**5,968,571**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	11,720,846
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,156,005
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	865,759
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	208,496
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	204,689
Employer's Total Pension Expense/(Income)	**$**	**1,278,944**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 558,697	$ 0
Changes of assumptions	$ 1,494,113	$ 15,708
Net difference between projected and actual earnings on investments	$ 0	$ 4,418,487
Changes in proportionate share	$ 432,641	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 572,818	$ 50,313
Total (prior to post-MD contributions)	$ 3,058,269	$ 4,484,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,426,239)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (56,384)
2nd Fiscal Year	(171,582)
3rd Fiscal Year	(451,649)
4th Fiscal Year	(932,237)
5th Fiscal Year	185,613
Thereafter	0
Total	$ (1,426,239)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(4,749)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(218)
Employer's Total Pension Expense/(Income)	**$**	**(4,967)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	1,872
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	1,872
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(1,872)

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	$	(1,872)
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	(1,872)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03687017%
Employer's proportionate share at MD		0.03107995%
Employer's proportionate share of system NPL/(A) at prior MD	$	8,046,339
Employer's proportionate share of system NPL/(A) at MD	**$**	**3,719,176**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,303,572
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	720,338
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	539,477
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(121,814)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	122,570
Employer's Total Pension Expense/(Income)	**$**	**540,233**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 348,139	$ 0
Changes of assumptions	$ 931,022	$ 9,788
Net difference between projected and actual earnings on investments	$ 0	$ 2,753,277
Changes in proportionate share	$ 387,133	$ 836,463
Differences between employer contributions and employer's proportionate share of system contributions	$ 334,474	$ 19,901
Total (prior to post-MD contributions)	$ 2,000,768	$ 3,619,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (1,618,661)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (202,377)
2nd Fiscal Year	(236,538)
3rd Fiscal Year	(437,914)
4th Fiscal Year	(774,751)
5th Fiscal Year	32,919
Thereafter	0
Total	$ (1,618,661)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00894564%
Employer's proportionate share at MD		0.01022136%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,952,246
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,223,137**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,401,948
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	236,900
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	177,420
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	57,566
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	48,261
Employer's Total Pension Expense/(Income)	**$**	**283,247**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 114,494	$ 0
Changes of assumptions	$ 306,188	$ 3,219
Net difference between projected and actual earnings on investments	$ 0	$ 905,479
Changes in proportionate share	$ 256,046	$ 6,650
Differences between employer contributions and employer's proportionate share of system contributions	$ 121,234	$ 0
Total (prior to post-MD contributions)	$ 797,962	$ 915,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (117,386)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 28,221
2nd Fiscal Year	13,823
3rd Fiscal Year	(45,006)
4th Fiscal Year	(161,376)
5th Fiscal Year	46,952
Thereafter	0
Total	$ (117,386)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00696295%
Employer's proportionate share at MD		0.01093593%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,519,555
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,308,646**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,569,867
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	253,461
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	189,823
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	126,313
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	46,469
Employer's Total Pension Expense/(Income)	**$**	**362,605**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 122,498	$ 0
Changes of assumptions	$ 327,593	$ 3,444
Net difference between projected and actual earnings on investments	$ 0	$ 968,780
Changes in proportionate share	$ 771,792	$ 463,561
Differences between employer contributions and employer's proportionate share of system contributions	$ 77,555	$ 3,773
Total (prior to post-MD contributions)	$ 1,299,438	$ 1,439,558
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (140,120)

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	$ 84,309
2nd Fiscal Year	(75,572)
3rd Fiscal Year	(99,286)
4th Fiscal Year	(129,823)
5th Fiscal Year	80,252
Thereafter	0
Total	$ (140,120)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00012635%
Employer's proportionate share at MD		0.00012462%
Employer's proportionate share of system NPL/(A) at prior MD	$	27,574
Employer's proportionate share of system NPL/(A) at MD	**$**	**14,913**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	29,285
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	2,888
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	2,163
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(3,859)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	438
Employer's Total Pension Expense/(Income)	**$**	**(1,258)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 1,396	$ 0
Changes of assumptions	$ 3,733	$ 39
Net difference between projected and actual earnings on investments	$ 0	$ 11,040
Changes in proportionate share	$ 1,685	$ 6,212
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,485	$ 64
Total (prior to post-MD contributions)	$ 8,299	$ 17,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (9,056)

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	$ (2,849)
2nd Fiscal Year	(1,497)
3rd Fiscal Year	(2,321)
4th Fiscal Year	(2,803)
5th Fiscal Year	413
Thereafter	0
Total	$ (9,056)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00098942%
Employer's proportionate share at MD		0.00093685%
Employer's proportionate share of system NPL/(A) at prior MD	$	215,925
Employer's proportionate share of system NPL/(A) at MD	**$**	**112,108**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	220,153
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	21,713
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,262
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(8,556)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	1,336
Employer's Total Pension Expense/(Income)	**$**	**9,042**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,494	$ 0
Changes of assumptions	$ 28,064	$ 295
Net difference between projected and actual earnings on investments	$ 0	$ 82,993
Changes in proportionate share	$ 251	$ 18,974
Differences between employer contributions and employer's proportionate share of system contributions	$ 4,063	$ 890
Total (prior to post-MD contributions)	$ 42,872	$ 103,152
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (60,280)

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	$ (12,434)
2nd Fiscal Year	(12,430)
3rd Fiscal Year	(15,648)
4th Fiscal Year	(21,901)
5th Fiscal Year	2,134
Thereafter	0
Total	$ (60,280)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(229,997)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(6,288)
Employer's Total Pension Expense/(Income)	**$**	**(236,285)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	58,448
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	0
Total (prior to post-MD contributions)	$	0	$	58,448
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(58,448)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)	
1st Fiscal Year	$	(58,448)
2nd Fiscal Year		0
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	(58,448)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00041813%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	91,250
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(100,338)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	38,442
Employer's Total Pension Expense/(Income)	**$**	**(61,896)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 37,374	$ 438,679
Differences between employer contributions and employer's proportionate share of system contributions	$ 127,473	$ 0
Total (prior to post-MD contributions)	$ 164,847	$ 438,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (273,832)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (67,600)
2nd Fiscal Year	(85,865)
3rd Fiscal Year	(94,974)
4th Fiscal Year	(26,709)
5th Fiscal Year	1,316
Thereafter	0
Total	$ (273,832)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00957176%
Employer's proportionate share at MD		0.01084413%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,088,887
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,297,661**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,548,295
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	251,334
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	188,229
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	59,226
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)	**$**	**278,402**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 121,470	$ 0
Changes of assumptions	$ 324,844	$ 3,415
Net difference between projected and actual earnings on investments	$ 0	$ 960,648
Changes in proportionate share	$ 328,051	$ 59,863
Differences between employer contributions and employer's proportionate share of system contributions	$ 56,622	$ 0
Total (prior to post-MD contributions)	$ 830,987	$ 1,023,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (192,939)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 38,668
2nd Fiscal Year	(23,971)
3rd Fiscal Year	(73,501)
4th Fiscal Year	(181,342)
5th Fiscal Year	47,207
Thereafter	0
Total	$ (192,939)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.03400415%
Employer's proportionate share at MD		0.03403877%
Employer's proportionate share of system NPL/(A) at prior MD	$	7,420,875
Employer's proportionate share of system NPL/(A) at MD	**$**	**4,073,243**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	7,998,874
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	788,914

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	590,836
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(2,105)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	105,422
Employer's Total Pension Expense/(Income)	**$**	**694,153**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 381,282	$ 0
Changes of assumptions	$ 1,019,655	$ 10,720
Net difference between projected and actual earnings on investments	$ 0	$ 3,015,390
Changes in proportionate share	$ 2,886,789	$ 1,788,819
Differences between employer contributions and employer's proportionate share of system contributions	$ 366,537	$ 63,514
Total (prior to post-MD contributions)	$ 4,654,263	$ 4,878,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (224,180)

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	$ (103,994)
2nd Fiscal Year	(99,213)
3rd Fiscal Year	321,236
4th Fiscal Year	(444,661)
5th Fiscal Year	102,452
Thereafter	0
Total	$ (224,180)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00697253%
Employer's proportionate share at MD		0.00754375%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,521,646
Employer's proportionate share of system NPL/(A) at MD	**$**	**902,721**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,772,729
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	174,841

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	130,942
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	67,770
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	28,475
Employer's Total Pension Expense/(Income)	**$**	**227,187**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 84,501	$ 0
Changes of assumptions	$ 225,978	$ 2,376
Net difference between projected and actual earnings on investments	$ 0	$ 668,278
Changes in proportionate share	$ 145,997	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 63,531	$ 0
Total (prior to post-MD contributions)	$ 520,007	$ 670,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (150,647)

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	$ 33,926
2nd Fiscal Year	(20,210)
3rd Fiscal Year	(63,255)
4th Fiscal Year	(132,687)
5th Fiscal Year	31,579
Thereafter	0
Total	$ (150,647)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(221,247)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(17,130)
Employer's Total Pension Expense/(Income)	**$**	**(238,377)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 71,798	$ 815,574
Differences between employer contributions and employer's proportionate share of system contributions	$ 13,798	$ 65,456
Total (prior to post-MD contributions)	$ 85,596	$ 881,030
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (795,434)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (230,328)
2nd Fiscal Year	(244,806)
3rd Fiscal Year	(246,543)
4th Fiscal Year	(73,757)
5th Fiscal Year	0
Thereafter	0
Total	$ (795,434)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00957180%
Employer's proportionate share at MD		0.00776042%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,088,896
Employer's proportionate share of system NPL/(A) at MD	**$**	**928,649**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,823,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	179,863
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	134,703
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(79,338)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	42,448
Employer's Total Pension Expense/(Income)	**$**	**97,813**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 86,928	$ 0
Changes of assumptions	$ 232,469	$ 2,444
Net difference between projected and actual earnings on investments	$ 0	$ 687,472
Changes in proportionate share	$ 15,005	$ 322,894
Differences between employer contributions and employer's proportionate share of system contributions	$ 110,816	$ 0
Total (prior to post-MD contributions)	$ 445,218	$ 1,012,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (567,592)

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	$ (97,217)
2nd Fiscal Year	(120,785)
3rd Fiscal Year	(148,658)
4th Fiscal Year	(207,052)
5th Fiscal Year	6,121
Thereafter	0
Total	$ (567,592)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(1,441)
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)	**$**	**(1,441)**

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

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized 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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00603146%
Employer's proportionate share at MD		0.00520780%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,316,272
Employer's proportionate share of system NPL/(A) at MD	**$**	**623,190**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,223,797
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	120,701
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	90,396
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	20,730
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	95,977
Employer's Total Pension Expense/(Income)	**$**	**207,103**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 58,335	$ 0
Changes of assumptions	$ 156,003	$ 1,640
Net difference between projected and actual earnings on investments	$ 0	$ 461,343
Changes in proportionate share	$ 64,797	$ 130,932
Differences between employer contributions and employer's proportionate share of system contributions	$ 384,167	$ 0
Total (prior to post-MD contributions)	$ 663,302	$ 593,915
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 69,387

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 58,922
2nd Fiscal Year	23,342
3rd Fiscal Year	922
4th Fiscal Year	(50,956)
5th Fiscal Year	37,157
Thereafter	0
Total	$ 69,387

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.07059989%
Employer's proportionate share at MD		0.08249286%
Employer's proportionate share of system NPL/(A) at prior MD	$	15,407,324
Employer's proportionate share of system NPL/(A) at MD	**$**	**9,871,491**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	19,385,248
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	1,911,930
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	1,431,888
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	1,394,216
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	441,465
Employer's Total Pension Expense/(Income)	**$**	**3,267,569**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 924,036	$ 0
Changes of assumptions	$ 2,471,132	$ 25,979
Net difference between projected and actual earnings on investments	$ 0	$ 7,307,789
Changes in proportionate share	$ 3,893,023	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 1,180,147	$ 0
Total (prior to post-MD contributions)	$ 8,468,338	$ 7,333,768
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,134,570

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 1,078,253
2nd Fiscal Year	752,540
3rd Fiscal Year	(17,431)
4th Fiscal Year	(1,115,821)
5th Fiscal Year	437,029
Thereafter	0
Total	$ 1,134,570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01195495%
Employer's proportionate share at MD		0.01020204%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,608,981
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,220,825**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,397,408
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	236,452

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	177,084
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(106,325)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	27,942
Employer's Total Pension Expense/(Income)	**$**	**98,701**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 114,277	$ 0
Changes of assumptions	$ 305,609	$ 3,213
Net difference between projected and actual earnings on investments	$ 0	$ 903,767
Changes in proportionate share	$ 29,001	$ 299,547
Differences between employer contributions and employer's proportionate share of system contributions	$ 65,798	$ 11,036
Total (prior to post-MD contributions)	$ 514,685	$ 1,217,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (702,878)

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	$ (133,389)
2nd Fiscal Year	(146,461)
3rd Fiscal Year	(171,382)
4th Fiscal Year	(261,402)
5th Fiscal Year	9,756
Thereafter	0
Total	$ (702,878)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00687802%
Employer's proportionate share at MD		0.00435651%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,501,021
Employer's proportionate share of system NPL/(A) at MD	**$**	**521,321**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,023,750
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	100,970
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	75,619
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(42,821)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	26,938
Employer's Total Pension Expense/(Income)	**$**	**59,736**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,799	$ 0
Changes of assumptions	$ 130,502	$ 1,372
Net difference between projected and actual earnings on investments	$ 0	$ 385,930
Changes in proportionate share	$ 245,574	$ 411,640
Differences between employer contributions and employer's proportionate share of system contributions	$ 88,839	$ 12,988
Total (prior to post-MD contributions)	$ 513,714	$ 811,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (298,216)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (47,350)
2nd Fiscal Year	(46,507)
3rd Fiscal Year	(52,372)
4th Fiscal Year	(137,583)
5th Fiscal Year	(14,404)
Thereafter	0
Total	$ (298,216)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00924422%
Employer's proportionate share at MD		0.01051176%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,017,407
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,257,888**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,470,190
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	243,630
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	182,460
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	30,387
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	27,109
Employer's Total Pension Expense/(Income)	**$**	**239,956**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 117,747	$ 0
Changes of assumptions	$ 314,887	$ 3,310
Net difference between projected and actual earnings on investments	$ 0	$ 931,204
Changes in proportionate share	$ 192,649	$ 161,461
Differences between employer contributions and employer's proportionate share of system contributions	$ 65,530	$ 0
Total (prior to post-MD contributions)	$ 690,813	$ 1,095,975
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (405,162)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (65,365)
2nd Fiscal Year	(93,369)
3rd Fiscal Year	(112,803)
4th Fiscal Year	(182,267)
5th Fiscal Year	48,641
Thereafter	0
Total	$ (405,162)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01150902%
Employer's proportionate share at MD		0.01392393%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,511,664
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,666,204**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,272,027
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	322,714
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	241,688
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	139,313
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	53,070
Employer's Total Pension Expense/(Income)	**$**	**434,071**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 155,968	$ 0
Changes of assumptions	$ 417,101	$ 4,385
Net difference between projected and actual earnings on investments	$ 0	$ 1,233,478
Changes in proportionate share	$ 520,422	$ 110,730
Differences between employer contributions and employer's proportionate share of system contributions	$ 142,969	$ 0
Total (prior to post-MD contributions)	$ 1,236,460	$ 1,348,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (112,133)

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	$ 52,559
2nd Fiscal Year	(8,743)
3rd Fiscal Year	(40,014)
4th Fiscal Year	(190,568)
5th Fiscal Year	74,632
Thereafter	0
Total	$ (112,133)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01958351%
Employer's proportionate share at MD		0.02156212%
Employer's proportionate share of system NPL/(A) at prior MD	$	4,273,795
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,580,227**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	5,066,948
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	499,744
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	374,269
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	122,600
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	82,294
Employer's Total Pension Expense/(Income)	**$**	**579,163**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 241,526	$ 0
Changes of assumptions	$ 645,908	$ 6,791
Net difference between projected and actual earnings on investments	$ 0	$ 1,910,122
Changes in proportionate share	$ 476,089	$ 19,426
Differences between employer contributions and employer's proportionate share of system contributions	$ 238,599	$ 0
Total (prior to post-MD contributions)	$ 1,602,122	$ 1,936,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (334,217)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 24,221
2nd Fiscal Year	4,280
3rd Fiscal Year	(114,101)
4th Fiscal Year	(347,037)
5th Fiscal Year	98,420
Thereafter	0
Total	$ (334,217)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(89,119)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(5,887)
Employer's Total Pension Expense/(Income)	**$**	**(95,006)**

	Deferred Outflow of Resources		Deferred Inflow of Resources	
Differences between expected and actual experience	$	0	$	0
Changes of assumptions	$	0	$	0
Net difference between projected and actual earnings on investments	$	0	$	0
Changes in proportionate share	$	0	$	97,943
Differences between employer contributions and employer's proportionate share of system contributions	$	0	$	1,868
Total (prior to post-MD contributions)	$	0	$	99,811
Contributions subsequent to the MD		TBD		N/A
Net Deferred Outflow/(Inflow) of Resources			$	(99,811)

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	$	(84,016)
2nd Fiscal Year		(15,795)
3rd Fiscal Year		0
4th Fiscal Year		0
5th Fiscal Year		0
Thereafter		0
Total	$	(99,811)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00952383%
Employer's proportionate share at MD		0.01234379%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,078,427
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,477,117**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,900,705
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	286,091
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	214,260
▪ 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)	$	19,359
Employer's Total Pension Expense/(Income)	**$**	**219,636**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 138,268	$ 0
Changes of assumptions	$ 369,767	$ 3,887
Net difference between projected and actual earnings on investments	$ 0	$ 1,093,498
Changes in proportionate share	$ 447,389	$ 285,336
Differences between employer contributions and employer's proportionate share of system contributions	$ 36,140	$ 4,343
Total (prior to post-MD contributions)	$ 991,564	$ 1,387,064
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (395,500)

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	$ (55,644)
2nd Fiscal Year	(74,164)
3rd Fiscal Year	(137,289)
4th Fiscal Year	(197,381)
5th Fiscal Year	68,976
Thereafter	0
Total	$ (395,500)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00734000%
Employer's proportionate share at MD		0.00550466%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,601,840
Employer's proportionate share of system NPL/(A) at MD	**$**	**658,714**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,293,557
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	127,581
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	95,548
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(43,588)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	6,467
Employer's Total Pension Expense/(Income)	**$**	**58,427**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 61,660	$ 0
Changes of assumptions	$ 164,896	$ 1,734
Net difference between projected and actual earnings on investments	$ 0	$ 487,641
Changes in proportionate share	$ 171,484	$ 380,848
Differences between employer contributions and employer's proportionate share of system contributions	$ 21,994	$ 16,533
Total (prior to post-MD contributions)	$ 420,034	$ 886,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (466,722)

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	$ (93,436)
2nd Fiscal Year	(107,190)
3rd Fiscal Year	(92,370)
4th Fiscal Year	(164,399)
5th Fiscal Year	(9,326)
Thereafter	0
Total	$ (466,722)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00223201%
Employer's proportionate share at MD		0.00212389%
Employer's proportionate share of system NPL/(A) at prior MD	$	487,101
Employer's proportionate share of system NPL/(A) at MD	**$**	**254,155**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	499,099
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	49,225
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	36,866
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,669
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	9,523
Employer's Total Pension Expense/(Income)	**$**	**52,058**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 23,791	$ 0
Changes of assumptions	$ 63,623	$ 669
Net difference between projected and actual earnings on investments	$ 0	$ 188,149
Changes in proportionate share	$ 27,007	$ 36,748
Differences between employer contributions and employer's proportionate share of system contributions	$ 30,618	$ 1,519
Total (prior to post-MD contributions)	$ 145,039	$ 227,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (82,046)

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	$ (5,074)
2nd Fiscal Year	(19,246)
3rd Fiscal Year	(22,836)
4th Fiscal Year	(41,773)
5th Fiscal Year	6,883
Thereafter	0
Total	$ (82,046)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00816470%
Employer's proportionate share at MD		0.00435216%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,781,818
Employer's proportionate share of system NPL/(A) at MD	**$**	**520,800**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,022,727
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	100,870
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	75,544
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(47,459)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,447
Employer's Total Pension Expense/(Income)	**$**	**43,532**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,750	$ 0
Changes of assumptions	$ 130,372	$ 1,371
Net difference between projected and actual earnings on investments	$ 0	$ 385,544
Changes in proportionate share	$ 218,208	$ 570,684
Differences between employer contributions and employer's proportionate share of system contributions	$ 72,039	$ 36,844
Total (prior to post-MD contributions)	$ 469,369	$ 994,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (525,074)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (83,058)
2nd Fiscal Year	(73,725)
3rd Fiscal Year	(137,878)
4th Fiscal Year	(198,480)
5th Fiscal Year	(31,933)
Thereafter	0
Total	$ (525,074)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01119191%
Employer's proportionate share at MD		0.01367918%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,442,460
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,636,916**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,214,512
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	317,041
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	237,439
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	153,148
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	48,804
Employer's Total Pension Expense/(Income)	**$**	**439,391**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 153,226	$ 0
Changes of assumptions	$ 409,769	$ 4,308
Net difference between projected and actual earnings on investments	$ 0	$ 1,211,796
Changes in proportionate share	$ 495,082	$ 13,217
Differences between employer contributions and employer's proportionate share of system contributions	$ 118,605	$ 0
Total (prior to post-MD contributions)	$ 1,176,682	$ 1,229,321
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	$ 71,303
2nd Fiscal Year	23,904
3rd Fiscal Year	(35,382)
4th Fiscal Year	(186,724)
5th Fiscal Year	74,260
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 March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01512134%
Employer's proportionate share at MD		0.01504994%
Employer's proportionate share of system NPL/(A) at prior MD	$	3,299,996
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,800,948**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,536,631
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	348,811
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	261,233
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	180,634
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	43,585
Employer's Total Pension Expense/(Income)	**$**	**485,452**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 168,581	$ 0
Changes of assumptions	$ 450,832	$ 4,740
Net difference between projected and actual earnings on investments	$ 0	$ 1,333,228
Changes in proportionate share	$ 422,819	$ 11,314
Differences between employer contributions and employer's proportionate share of system contributions	$ 81,063	$ 453
Total (prior to post-MD contributions)	$ 1,123,295	$ 1,349,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (226,440)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 91,663
2nd Fiscal Year	21,814
3rd Fiscal Year	(91,714)
4th Fiscal Year	(291,528)
5th Fiscal Year	43,325
Thereafter	0
Total	$ (226,440)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01030134%
Employer's proportionate share at MD		0.01553670%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,248,107
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,859,196**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	3,651,016
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	360,093

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	269,682
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	135,491
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	87,992
Employer's Total Pension Expense/(Income)	**$**	**493,165**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 174,033	$ 0
Changes of assumptions	$ 465,413	$ 4,893
Net difference between projected and actual earnings on investments	$ 0	$ 1,376,348
Changes in proportionate share	$ 776,636	$ 23,023
Differences between employer contributions and employer's proportionate share of system contributions	$ 289,285	$ 0
Total (prior to post-MD contributions)	$ 1,705,367	$ 1,404,264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 301,103

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	$ 135,953
2nd Fiscal Year	114,228
3rd Fiscal Year	38,920
4th Fiscal Year	(114,749)
5th Fiscal Year	126,751
Thereafter	0
Total	$ 301,103

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00096915%
Employer's proportionate share at MD		0.00094044%
Employer's proportionate share of system NPL/(A) at prior MD	$	211,502
Employer's proportionate share of system NPL/(A) at MD	**$**	**112,538**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	220,997
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	21,797
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,324
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	2,074
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(2,058)
Employer's Total Pension Expense/(Income)	**$**	**16,340**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,534	$ 0
Changes of assumptions	$ 28,172	$ 296
Net difference between projected and actual earnings on investments	$ 0	$ 83,311
Changes in proportionate share	$ 10,128	$ 4,958
Differences between employer contributions and employer's proportionate share of system contributions	$ 966	$ 14,331
Total (prior to post-MD contributions)	$ 49,800	$ 102,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (53,096)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (6,366)
2nd Fiscal Year	(8,466)
3rd Fiscal Year	(15,036)
4th Fiscal Year	(24,140)
5th Fiscal Year	912
Thereafter	0
Total	$ (53,096)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00096400%
Employer's proportionate share at MD		0.00094044%
Employer's proportionate share of system NPL/(A) at prior MD	$	210,378
Employer's proportionate share of system NPL/(A) at MD	**$**	**112,538**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	220,997
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	21,797
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	16,324
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	5,960
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(1,828)
Employer's Total Pension Expense/(Income)	**$**	**20,456**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 10,534	$ 0
Changes of assumptions	$ 28,172	$ 296
Net difference between projected and actual earnings on investments	$ 0	$ 83,311
Changes in proportionate share	$ 10,467	$ 3,296
Differences between employer contributions and employer's proportionate share of system contributions	$ 966	$ 14,258
Total (prior to post-MD contributions)	$ 50,139	$ 101,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (51,022)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ (4,572)
2nd Fiscal Year	(8,421)
3rd Fiscal Year	(14,992)
4th Fiscal Year	(24,013)
5th Fiscal Year	976
Thereafter	0
Total	$ (51,022)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01015037%
Employer's proportionate share at MD		0.01034029%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,215,160
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,237,369**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,429,896
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	239,656
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	179,484
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	129,320
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	39,703
Employer's Total Pension Expense/(Income)	**$**	**348,507**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 115,826	$ 0
Changes of assumptions	$ 309,751	$ 3,256
Net difference between projected and actual earnings on investments	$ 0	$ 916,014
Changes in proportionate share	$ 240,326	$ 73,700
Differences between employer contributions and employer's proportionate share of system contributions	$ 70,434	$ 9,594
Total (prior to post-MD contributions)	$ 736,337	$ 1,002,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (266,227)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 31,945
2nd Fiscal Year	(3,406)
3rd Fiscal Year	(115,573)
4th Fiscal Year	(212,671)
5th Fiscal Year	33,476
Thereafter	0
Total	$ (266,227)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00987217%
Employer's proportionate share at MD		0.01143979%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,154,447
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,368,940**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,688,271
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	265,139
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	198,569
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	232,773
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	57,125
Employer's Total Pension Expense/(Income)	**$**	**488,467**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 128,142	$ 0
Changes of assumptions	$ 342,687	$ 3,603
Net difference between projected and actual earnings on investments	$ 0	$ 1,013,416
Changes in proportionate share	$ 476,623	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 148,808	$ 0
Total (prior to post-MD contributions)	$ 1,096,260	$ 1,017,019
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 79,241

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	$ 152,560
2nd Fiscal Year	62,877
3rd Fiscal Year	(33,362)
4th Fiscal Year	(163,148)
5th Fiscal Year	60,314
Thereafter	0
Total	$ 79,241

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	0
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	(47,704)
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	(11,027)
Employer's Total Pension Expense/(Income)	**$**	**(58,731)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 12,579	$ 194,746
Differences between employer contributions and employer's proportionate share of system contributions	$ 0	$ 11,897
Total (prior to post-MD contributions)	$ 12,579	$ 206,643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (194,064)

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	$ (93,516)
2nd Fiscal Year	(84,625)
3rd Fiscal Year	(15,923)
4th Fiscal Year	0
5th Fiscal Year	0
Thereafter	0
Total	$ (194,064)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00872301%
Employer's proportionate share at MD		0.00772556%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,903,661
Employer's proportionate share of system NPL/(A) at MD	**$**	**924,478**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,815,453
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	179,055
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	134,098
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	129,499
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	35,533
Employer's Total Pension Expense/(Income)	**$**	**299,130**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 86,537	$ 0
Changes of assumptions	$ 231,425	$ 2,433
Net difference between projected and actual earnings on investments	$ 0	$ 684,384
Changes in proportionate share	$ 191,636	$ 158,041
Differences between employer contributions and employer's proportionate share of system contributions	$ 57,876	$ 0
Total (prior to post-MD contributions)	$ 567,474	$ 844,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (277,384)

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	$ 50,571
2nd Fiscal Year	(53,687)
3rd Fiscal Year	(99,273)
4th Fiscal Year	(184,956)
5th Fiscal Year	9,961
Thereafter	0
Total	$ (277,384)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00415686%
Employer's proportionate share at MD		0.00431995%
Employer's proportionate share of system NPL/(A) at prior MD	$	907,170
Employer's proportionate share of system NPL/(A) at MD	**$**	**516,946**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,015,158
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	100,123
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	74,985
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	66,638
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	15,929
Employer's Total Pension Expense/(Income)	**$**	**157,552**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 48,390	$ 0
Changes of assumptions	$ 129,407	$ 1,360
Net difference between projected and actual earnings on investments	$ 0	$ 382,691
Changes in proportionate share	$ 143,779	$ 161,279
Differences between employer contributions and employer's proportionate share of system contributions	$ 49,873	$ 13,466
Total (prior to post-MD contributions)	$ 371,449	$ 558,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (187,347)

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	$ 15,294
2nd Fiscal Year	(42,681)
3rd Fiscal Year	(83,697)
4th Fiscal Year	(93,195)
5th Fiscal Year	16,931
Thereafter	0
Total	$ (187,347)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00350342%
Employer's proportionate share at MD		0.00332856%
Employer's proportionate share of system NPL/(A) at prior MD	$	764,567
Employer's proportionate share of system NPL/(A) at MD	**$**	**398,311**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	782,188
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	77,146
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	57,776
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	66,077
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	24,549
Employer's Total Pension Expense/(Income)	**$**	**148,402**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 37,285	$ 0
Changes of assumptions	$ 99,709	$ 1,048
Net difference between projected and actual earnings on investments	$ 0	$ 294,867
Changes in proportionate share	$ 164,080	$ 61,678
Differences between employer contributions and employer's proportionate share of system contributions	$ 58,837	$ 0
Total (prior to post-MD contributions)	$ 359,911	$ 357,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 2,318

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 44,779
2nd Fiscal Year	7,794
3rd Fiscal Year	(3,263)
4th Fiscal Year	(57,113)
5th Fiscal Year	10,122
Thereafter	0
Total	$ 2,318

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00190191%
Employer's proportionate share at MD		0.00170291%
Employer's proportionate share of system NPL/(A) at prior MD	$	415,062
Employer's proportionate share of system NPL/(A) at MD	**$**	**203,778**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	400,172
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	39,468
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	29,559
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	29,849
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)	**$**	**59,787**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 19,075	$ 0
Changes of assumptions	$ 51,012	$ 536
Net difference between projected and actual earnings on investments	$ 0	$ 150,856
Changes in proportionate share	$ 105,977	$ 99,297
Differences between employer contributions and employer's proportionate share of system contributions	$ 6,482	$ 25,323
Total (prior to post-MD contributions)	$ 182,546	$ 276,012
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ (93,466)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 14,874
2nd Fiscal Year	(8,428)
3rd Fiscal Year	(47,612)
4th Fiscal Year	(53,076)
5th Fiscal Year	775
Thereafter	0
Total	$ (93,466)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00231960%
Employer's proportionate share at MD		0.00216527%
Employer's proportionate share of system NPL/(A) at prior MD	$	506,217
Employer's proportionate share of system NPL/(A) at MD	**$**	**259,107**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	508,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	50,184
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	37,584
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	54,652
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	12,907
Employer's Total Pension Expense/(Income)	**$**	**105,143**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 24,254	$ 0
Changes of assumptions	$ 64,862	$ 682
Net difference between projected and actual earnings on investments	$ 0	$ 191,815
Changes in proportionate share	$ 176,017	$ 21,587
Differences between employer contributions and employer's proportionate share of system contributions	$ 25,308	$ 292
Total (prior to post-MD contributions)	$ 290,441	$ 214,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 76,065

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 50,818
2nd Fiscal Year	44,022
3rd Fiscal Year	14,758
4th Fiscal Year	(37,878)
5th Fiscal Year	4,345
Thereafter	0
Total	$ 76,065

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.01172144%
Employer's proportionate share at MD		0.01832267%
Employer's proportionate share of system NPL/(A) at prior MD	$	2,558,021
Employer's proportionate share of system NPL/(A) at MD	**$**	**2,192,579**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	4,305,700
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	424,663
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	318,040
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	507,437
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	121,378
Employer's Total Pension Expense/(Income)	**$**	**946,855**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 205,240	$ 0
Changes of assumptions	$ 548,868	$ 5,770
Net difference between projected and actual earnings on investments	$ 0	$ 1,623,149
Changes in proportionate share	$ 1,783,649	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 371,904	$ 0
Total (prior to post-MD contributions)	$ 2,909,661	$ 1,628,919
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,280,742

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	$ 487,152
2nd Fiscal Year	455,409
3rd Fiscal Year	267,267
4th Fiscal Year	(77,872)
5th Fiscal Year	148,787
Thereafter	0
Total	$ 1,280,742

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00464312%
Employer's proportionate share at MD		0.00613132%
Employer's proportionate share of system NPL/(A) at prior MD	$	1,013,288
Employer's proportionate share of system NPL/(A) at MD	**$**	**733,703**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	1,440,818
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	142,105
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	106,426
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	172,878
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	23,939
Employer's Total Pension Expense/(Income)	**$**	**303,243**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 68,679	$ 0
Changes of assumptions	$ 183,668	$ 1,931
Net difference between projected and actual earnings on investments	$ 0	$ 543,155
Changes in proportionate share	$ 615,334	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 62,895	$ 10,754
Total (prior to post-MD contributions)	$ 930,576	$ 555,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 374,736

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 149,412
2nd Fiscal Year	141,968
3rd Fiscal Year	97,824
4th Fiscal Year	(48,958)
5th Fiscal Year	34,491
Thereafter	0
Total	$ 374,736

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00122289%
Employer's proportionate share at MD		0.00984049%
Employer's proportionate share of system NPL/(A) at prior MD	$	266,877
Employer's proportionate share of system NPL/(A) at MD	**$**	**1,177,560**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	2,312,447
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	228,072
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	170,809
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	307,382
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	79,690
Employer's Total Pension Expense/(Income)	**$**	**557,881**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 110,227	$ 0
Changes of assumptions	$ 294,779	$ 3,099
Net difference between projected and actual earnings on investments	$ 0	$ 871,739
Changes in proportionate share	$ 1,315,708	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 284,564	$ 0
Total (prior to post-MD contributions)	$ 2,005,278	$ 874,838
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 1,130,440

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 310,989
2nd Fiscal Year	301,360
3rd Fiscal Year	253,730
4th Fiscal Year	115,596
5th Fiscal Year	148,765
Thereafter	0
Total	$ 1,130,440

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00043044%
Employer's proportionate share at MD		0.00288646%
Employer's proportionate share of system NPL/(A) at prior MD	$	93,937
Employer's proportionate share of system NPL/(A) at MD	**$**	**345,408**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	678,298
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	66,899
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	50,102
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	89,843
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	33,052
Employer's Total Pension Expense/(Income)	**$**	**172,997**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 32,332	$ 0
Changes of assumptions	$ 86,466	$ 909
Net difference between projected and actual earnings on investments	$ 0	$ 255,703
Changes in proportionate share	$ 382,367	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 112,204	$ 0
Total (prior to post-MD contributions)	$ 613,369	$ 256,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 356,757

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	$ 100,578
2nd Fiscal Year	97,754
3rd Fiscal Year	81,629
4th Fiscal Year	34,159
5th Fiscal Year	42,639
Thereafter	0
Total	$ 356,757

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective 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)	$	3,935
Employer's Total Pension Expense/(Income)	**$**	**3,935**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 15,929	$ 0
Total (prior to post-MD contributions)	$ 15,929	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 15,929

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,935
2nd Fiscal Year	3,935
3rd Fiscal Year	3,935
4th Fiscal Year	3,052
5th Fiscal Year	1,072
Thereafter	0
Total	$ 15,929

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00339721%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**406,526**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	798,321
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	78,737

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	58,968
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	107,997
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	118,676
Employer's Total Pension Expense/(Income)	**$**	**285,641**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 38,054	$ 0
Changes of assumptions	$ 101,766	$ 1,070
Net difference between projected and actual earnings on investments	$ 0	$ 300,948
Changes in proportionate share	$ 475,189	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 510,281	$ 0
Total (prior to post-MD contributions)	$ 1,125,290	$ 302,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 823,272

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 200,407
2nd Fiscal Year	197,083
3rd Fiscal Year	183,940
4th Fiscal Year	146,326
5th Fiscal Year	95,515
Thereafter	0
Total	$ 823,272

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	0
Employer Pension Expense for Measurement Period		
▪ Employer's proportionate share of collective 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)	$	3,898
Employer's Total Pension Expense/(Income)	**$**	**3,898**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 0	$ 0
Changes of assumptions	$ 0	$ 0
Net difference between projected and actual earnings on investments	$ 0	$ 0
Changes in proportionate share	$ 0	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 17,152	$ 0
Total (prior to post-MD contributions)	$ 17,152	$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 17,152

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	$ 3,898
2nd Fiscal Year	3,898
3rd Fiscal Year	3,898
4th Fiscal Year	3,898
5th Fiscal Year	1,560
Thereafter	0
Total	$ 17,152

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.

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, 2021
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2019
Discount rate		6.90%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00271601%
Employer's proportionate share of system NPL/(A) at prior MD	$	0
Employer's proportionate share of system NPL/(A) at MD	**$**	**325,011**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	$	638,243
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	$	62,949

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	$	47,144
▪ Net amortization of employer-specific deferred amounts from:		
o Changes in proportionate share (per paragraph 54 of GASB 68)	$	86,342
o Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	$	14,441
Employer's Total Pension Expense/(Income)	**$**	**147,927**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 30,423	$ 0
Changes of assumptions	$ 81,360	$ 855
Net difference between projected and actual earnings on investments	$ 0	$ 240,603
Changes in proportionate share	$ 379,906	$ 0
Differences between employer contributions and employer's proportionate share of system contributions	$ 52,372	$ 0
Total (prior to post-MD contributions)	$ 544,061	$ 241,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		$ 302,603

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	$ 79,784
2nd Fiscal Year	77,126
3rd Fiscal Year	66,619
4th Fiscal Year	35,490
5th Fiscal Year	43,584
Thereafter	0
Total	$ 302,603

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 1, 2022.