

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 28.11295778%

Employer's proportionate share at MD 28.07846903%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,248,735,360

Employer's proportionate share of system NPL/(A) at MD \$ 6,270,406,464

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,000,375,280

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,147,191,396

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 945,999,860

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 110,905,391
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (93,603,370)

Employer's Total Pension Expense/(Income) \$ 963,301,881

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 399,974,775	\$ 8,937,235
Changes of assumptions	\$ 364,404,415	\$ 0
Net difference between projected and actual earnings on investments	\$ 528,267,228	\$ 0
Changes in proportionate share	\$ 268,062,827	\$ 175,734,681
Differences between employer contributions and employer's proportionate share of system contributions	\$ 92,594,120	\$ 172,555,351
Total (prior to post-MD contributions)	\$ 1,653,303,365	\$ 357,227,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,296,076,098

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 724,082,404
2 nd Fiscal Year	364,000,409
3 rd Fiscal Year	160,580,426
4 th Fiscal Year	27,437,945
5 th Fiscal Year	19,974,913
Thereafter	0
Total	\$ 1,296,076,098

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.54312107%
Employer's proportionate share at MD 0.56783809%

Employer's proportionate share of system NPL/(A) at prior MD \$ 120,720,838
Employer's proportionate share of system NPL/(A) at MD \$ 126,808,040

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 202,240,157
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 63,646,460

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,131,198
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,102,613
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,623,845

Employer's Total Pension Expense/(Income) \$ 23,857,656

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,088,793	\$ 180,740
Changes of assumptions	\$ 7,369,444	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,683,284	\$ 0
Changes in proportionate share	\$ 23,595,289	\$ 5,898,639
Differences between employer contributions and employer's proportionate share of system contributions	\$ 262,207	\$ 12,430,739
Total (prior to post-MD contributions)	\$ 49,999,017	\$ 18,510,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,488,899

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,316,673
2 nd Fiscal Year	8,326,809
3 rd Fiscal Year	5,635,196
4 th Fiscal Year	1,131,850
5 th Fiscal Year	78,371
Thereafter	0
Total	\$ 31,488,899

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03740086%
Employer's proportionate share at MD 0.03773841%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,313,180
Employer's proportionate share of system NPL/(A) at MD \$ 8,427,638
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,440,842
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,229,931

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,271,456
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 246,463
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,473)

Employer's Total Pension Expense/(Income) \$ 1,506,446

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 537,580	\$ 12,012
Changes of assumptions	\$ 489,772	\$ 0
Net difference between projected and actual earnings on investments	\$ 710,009	\$ 0
Changes in proportionate share	\$ 468,380	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 357,542	\$ 327,640
Total (prior to post-MD contributions)	\$ 2,563,283	\$ 339,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,223,631

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,186,711
2 nd Fiscal Year	702,061
3 rd Fiscal Year	312,605
4 th Fiscal Year	12,728
5 th Fiscal Year	9,524
Thereafter	0
Total	\$ 2,223,631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 2.25503950%
Employer's proportionate share at MD 2.25742288%

Employer's proportionate share of system NPL/(A) at prior MD \$ 501,233,103
Employer's proportionate share of system NPL/(A) at MD \$ 504,121,468

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 803,999,532
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 253,024,545

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 76,055,490
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,516,584
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,270,100)

Employer's Total Pension Expense/(Income) \$ 75,301,974

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,156,746	\$ 718,526
Changes of assumptions	\$ 29,296,998	\$ 0
Net difference between projected and actual earnings on investments	\$ 42,471,067	\$ 0
Changes in proportionate share	\$ 8,252,624	\$ 14,958,055
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,700,443	\$ 20,827,893
Total (prior to post-MD contributions)	\$ 113,877,878	\$ 36,504,474
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 77,373,404

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 50,090,285
2 nd Fiscal Year	18,962,965
3 rd Fiscal Year	7,758,278
4 th Fiscal Year	(181,013)
5 th Fiscal Year	742,890
Thereafter	0
Total	\$ 77,373,404

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 1.84362083%
Employer's proportionate share at MD 1.82891207%

Employer's proportionate share of system NPL/(A) at prior MD \$ 409,786,077
Employer's proportionate share of system NPL/(A) at MD \$ 408,427,612

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 651,381,920
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 204,994,664

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 61,618,408
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,648,891
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,331,744

Employer's Total Pension Expense/(Income) \$ 69,599,043

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,052,656	\$ 582,134
Changes of assumptions	\$ 23,735,754	\$ 0
Net difference between projected and actual earnings on investments	\$ 34,409,081	\$ 0
Changes in proportionate share	\$ 9,707,641	\$ 15,406,914
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,578,720	\$ 13,785,092
Total (prior to post-MD contributions)	\$ 131,483,852	\$ 29,774,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 101,709,712

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)
1 st Fiscal Year	\$ 53,902,393
2 nd Fiscal Year	30,492,325
3 rd Fiscal Year	14,344,598
4 th Fiscal Year	1,916,965
5 th Fiscal Year	1,053,432
Thereafter	0
Total	\$ 101,709,712

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04156782%

Employer's proportionate share at MD 0.04088072%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,239,380

Employer's proportionate share of system NPL/(A) at MD \$ 9,129,370

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,560,001

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,582,139

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,377,324

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,766)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 135,186

Employer's Total Pension Expense/(Income) \$ 1,473,744

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 582,341	\$ 13,012
Changes of assumptions	\$ 530,553	\$ 0
Net difference between projected and actual earnings on investments	\$ 769,128	\$ 0
Changes in proportionate share	\$ 292,489	\$ 753,771
Differences between employer contributions and employer's proportionate share of system contributions	\$ 880,374	\$ 379,213
Total (prior to post-MD contributions)	\$ 3,054,885	\$ 1,145,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,908,889

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)
1 st Fiscal Year	\$ 1,158,703
2 nd Fiscal Year	621,933
3 rd Fiscal Year	170,975
4 th Fiscal Year	(48,120)
5 th Fiscal Year	5,398
Thereafter	0
Total	\$ 1,908,889

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 1.71783769%
Employer's proportionate share at MD 1.71347646%

Employer's proportionate share of system NPL/(A) at prior MD \$ 381,827,953
Employer's proportionate share of system NPL/(A) at MD \$ 382,648,850
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 610,268,587
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 192,055,997

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 57,729,233
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,319,155
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,622,714)

Employer's Total Pension Expense/(Income) \$ 56,425,674

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,408,288	\$ 545,391
Changes of assumptions	\$ 22,237,622	\$ 0
Net difference between projected and actual earnings on investments	\$ 32,237,280	\$ 0
Changes in proportionate share	\$ 20,212,364	\$ 31,273,147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,489,514	\$ 9,172,097
Total (prior to post-MD contributions)	\$ 109,585,068	\$ 40,990,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 68,594,433

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)
1 st Fiscal Year	\$ 41,253,214
2 nd Fiscal Year	19,630,893
3 rd Fiscal Year	6,304,310
4 th Fiscal Year	203,661
5 th Fiscal Year	1,202,356
Thereafter	0
Total	\$ 68,594,433

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09216524%
Employer's proportionate share at MD 0.08825312%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,485,792
Employer's proportionate share of system NPL/(A) at MD \$ 19,708,444

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,432,067
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,891,902

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,973,362
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (124,215)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (910,698)

Employer's Total Pension Expense/(Income) \$ 1,938,449

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,257,156	\$ 28,091
Changes of assumptions	\$ 1,145,355	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,660,391	\$ 0
Changes in proportionate share	\$ 611,376	\$ 1,861,480
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,582,306
Total (prior to post-MD contributions)	\$ 4,674,278	\$ 3,471,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,202,401

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)
1 st Fiscal Year	\$ 1,311,940
2 nd Fiscal Year	317,106
3 rd Fiscal Year	(118,026)
4 th Fiscal Year	(265,330)
5 th Fiscal Year	(43,288)
Thereafter	0
Total	\$ 1,202,401

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.44328771%
Employer's proportionate share at MD 0.42854781%

Employer's proportionate share of system NPL/(A) at prior MD \$ 98,530,635
Employer's proportionate share of system NPL/(A) at MD \$ 95,702,118

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 152,630,791
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 48,034,028

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,438,329
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,058,554)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,525,941)

Employer's Total Pension Expense/(Income) \$ 9,853,834

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,104,618	\$ 136,405
Changes of assumptions	\$ 5,561,725	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,062,682	\$ 0
Changes in proportionate share	\$ 1,050,117	\$ 10,524,510
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,460,725	\$ 3,003,786
Total (prior to post-MD contributions)	\$ 24,239,867	\$ 13,664,701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,575,166

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,227,712
2 nd Fiscal Year	2,790,297
3 rd Fiscal Year	625,378
4 th Fiscal Year	(261,013)
5 th Fiscal Year	192,792
Thereafter	0
Total	\$ 10,575,166

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04366495%
Employer's proportionate share at MD 0.04353311%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,705,514
Employer's proportionate share of system NPL/(A) at MD \$ 9,721,694

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,504,671
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,879,434

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,466,687
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (136,506)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (159,432)

Employer's Total Pension Expense/(Income) \$ 1,170,749

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 620,124	\$ 13,856
Changes of assumptions	\$ 564,976	\$ 0
Net difference between projected and actual earnings on investments	\$ 819,030	\$ 0
Changes in proportionate share	\$ 484,325	\$ 744,257
Differences between employer contributions and employer's proportionate share of system contributions	\$ 180,000	\$ 306,658
Total (prior to post-MD contributions)	\$ 2,668,455	\$ 1,064,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,603,684

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)
1 st Fiscal Year	\$ 904,726
2 nd Fiscal Year	485,547
3 rd Fiscal Year	187,833
4 th Fiscal Year	1,899
5 th Fiscal Year	23,679
Thereafter	0
Total	\$ 1,603,684

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.39731626%
Employer's proportionate share at MD 0.39407589%

Employer's proportionate share of system NPL/(A) at prior MD \$ 88,312,449
Employer's proportionate share of system NPL/(A) at MD \$ 88,003,944

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 140,353,336
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,170,223

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,276,925
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,557,049)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (309,473)

Employer's Total Pension Expense/(Income) \$ 11,410,403

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,613,569	\$ 125,432
Changes of assumptions	\$ 5,114,346	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,414,129	\$ 0
Changes in proportionate share	\$ 1,465,003	\$ 6,146,679
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,539,171	\$ 2,543,831
Total (prior to post-MD contributions)	\$ 21,146,218	\$ 8,815,942
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,330,276

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,774,416
2 nd Fiscal Year	2,905,578
3 rd Fiscal Year	1,219,879
4 th Fiscal Year	193,876
5 th Fiscal Year	236,525
Thereafter	0
Total	\$ 12,330,276

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04144388%
Employer's proportionate share at MD 0.04210797%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,211,832
Employer's proportionate share of system NPL/(A) at MD \$ 9,403,436

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,997,096
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,719,696

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,418,672
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (85,679)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,444,456

Employer's Total Pension Expense/(Income) \$ 2,777,449

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 599,824	\$ 13,403
Changes of assumptions	\$ 546,480	\$ 0
Net difference between projected and actual earnings on investments	\$ 792,218	\$ 0
Changes in proportionate share	\$ 450,804	\$ 652,419
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,412,162	\$ 0
Total (prior to post-MD contributions)	\$ 4,801,488	\$ 665,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,135,666

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)
1 st Fiscal Year	\$ 2,107,041
2 nd Fiscal Year	1,196,026
3 rd Fiscal Year	630,498
4 th Fiscal Year	161,272
5 th Fiscal Year	40,829
Thereafter	0
Total	\$ 4,135,666

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03664242%
Employer's proportionate share at MD 0.03901396%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,144,600
Employer's proportionate share of system NPL/(A) at MD \$ 8,712,490
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,895,139
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,372,902

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,314,431
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 191,003
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (415,869)

Employer's Total Pension Expense/(Income) \$ 1,089,565

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 555,750	\$ 12,418
Changes of assumptions	\$ 506,326	\$ 0
Net difference between projected and actual earnings on investments	\$ 734,007	\$ 0
Changes in proportionate share	\$ 742,339	\$ 690,345
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 757,087
Total (prior to post-MD contributions)	\$ 2,538,422	\$ 1,459,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,078,572

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 732,944
2 nd Fiscal Year	262,934
3 rd Fiscal Year	51,496
4 th Fiscal Year	(954)
5 th Fiscal Year	32,153
Thereafter	0
Total	\$ 1,078,572

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.42723908%
Employer's proportionate share at MD 0.48872370%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,963,467
Employer's proportionate share of system NPL/(A) at MD \$ 109,140,432

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 174,062,924
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 54,778,878

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,465,732
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,607,300)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,466,288

Employer's Total Pension Expense/(Income) \$ 49,324,720

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,961,817	\$ 155,558
Changes of assumptions	\$ 6,342,692	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,194,829	\$ 0
Changes in proportionate share	\$ 38,301,295	\$ 49,827,492
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,619,922	\$ 6,953,374
Total (prior to post-MD contributions)	\$ 141,420,555	\$ 56,936,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 84,484,131

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 45,664,258
2 nd Fiscal Year	24,470,649
3 rd Fiscal Year	9,923,853
4 th Fiscal Year	3,830,192
5 th Fiscal Year	595,178
Thereafter	0
Total	\$ 84,484,131

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.81431721%
Employer's proportionate share at MD 0.78763215%

Employer's proportionate share of system NPL/(A) at prior MD \$ 181,000,263
Employer's proportionate share of system NPL/(A) at MD \$ 175,891,845

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 280,521,601
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 88,282,204

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,536,344
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (208,591)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,166,029)

Employer's Total Pension Expense/(Income) \$ 22,161,724

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,219,735	\$ 250,699
Changes of assumptions	\$ 10,221,947	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,818,481	\$ 0
Changes in proportionate share	\$ 5,347,737	\$ 13,811,345
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,588,028	\$ 6,747,990
Total (prior to post-MD contributions)	\$ 43,195,928	\$ 20,810,034
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,385,894

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,880,535
2 nd Fiscal Year	5,834,275
3 rd Fiscal Year	1,207,831
4 th Fiscal Year	(710,050)
5 th Fiscal Year	173,304
Thereafter	0
Total	\$ 22,385,894

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 1.54098618%
Employer's proportionate share at MD 1.45452850%

Employer's proportionate share of system NPL/(A) at prior MD \$ 342,518,738
Employer's proportionate share of system NPL/(A) at MD \$ 324,821,303

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 518,042,164
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 163,031,666

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,004,942
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,452,521)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 988,345

Employer's Total Pension Expense/(Income) \$ 46,540,766

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,719,602	\$ 462,969
Changes of assumptions	\$ 18,876,977	\$ 0
Net difference between projected and actual earnings on investments	\$ 27,365,443	\$ 0
Changes in proportionate share	\$ 12,698,581	\$ 35,404,509
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,032,939	\$ 7,676,155
Total (prior to post-MD contributions)	\$ 96,693,542	\$ 43,543,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 53,149,909

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 33,927,546
2 nd Fiscal Year	15,383,775
3 rd Fiscal Year	4,304,025
4 th Fiscal Year	(924,155)
5 th Fiscal Year	458,719
Thereafter	0
Total	\$ 53,149,909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02459356%
Employer's proportionate share at MD 0.02399860%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,466,470
Employer's proportionate share of system NPL/(A) at MD \$ 5,359,301

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,547,297
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,689,897

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 808,544
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 45,106
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (455,904)

Employer's Total Pension Expense/(Income) \$ 397,746

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 341,857	\$ 7,639
Changes of assumptions	\$ 311,456	\$ 0
Net difference between projected and actual earnings on investments	\$ 451,509	\$ 0
Changes in proportionate share	\$ 150,271	\$ 303,894
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 952,758
Total (prior to post-MD contributions)	\$ 1,255,093	\$ 1,264,291
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,198)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 233,536
2 nd Fiscal Year	(27,641)
3 rd Fiscal Year	(89,250)
4 th Fiscal Year	(100,488)
5 th Fiscal Year	(25,355)
Thereafter	0
Total	\$ (9,198)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.15434208%
Employer's proportionate share at MD 0.16239990%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,305,989
Employer's proportionate share of system NPL/(A) at MD \$ 36,266,699

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 57,840,046
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,202,686

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,471,462
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 347,355
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,094,102)

Employer's Total Pension Expense/(Income) \$ 4,724,715

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,313,369	\$ 51,691
Changes of assumptions	\$ 2,107,638	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,055,385	\$ 0
Changes in proportionate share	\$ 2,022,198	\$ 1,500,643
Differences between employer contributions and employer's proportionate share of system contributions	\$ 93,556	\$ 1,895,526
Total (prior to post-MD contributions)	\$ 9,592,146	\$ 3,447,860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,144,286

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,466,915
2 nd Fiscal Year	1,554,542
3 rd Fiscal Year	722,717
4 th Fiscal Year	235,390
5 th Fiscal Year	164,722
Thereafter	0
Total	\$ 6,144,286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.48506531%
Employer's proportionate share at MD 0.46579771%

Employer's proportionate share of system NPL/(A) at prior MD \$ 107,816,644
Employer's proportionate share of system NPL/(A) at MD \$ 104,020,663

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 165,897,646
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 52,209,205

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,693,326
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 182,391
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,069,870)

Employer's Total Pension Expense/(Income) \$ 14,805,847

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,635,238	\$ 148,261
Changes of assumptions	\$ 6,045,157	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,763,500	\$ 0
Changes in proportionate share	\$ 5,822,425	\$ 9,779,574
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,859,944	\$ 2,264,255
Total (prior to post-MD contributions)	\$ 29,126,264	\$ 12,192,090
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,934,174

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)
1 st Fiscal Year	\$ 10,980,930
2 nd Fiscal Year	5,107,924
3 rd Fiscal Year	1,297,675
4 th Fiscal Year	(525,996)
5 th Fiscal Year	73,640
Thereafter	0
Total	\$ 16,934,174

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.27634888%
Employer's proportionate share at MD 0.26979640%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,424,736
Employer's proportionate share of system NPL/(A) at MD \$ 60,250,190
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 96,090,184
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,240,285

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,089,789
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,402,289
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (154,588)

Employer's Total Pension Expense/(Income) \$ 11,337,490

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,843,221	\$ 85,875
Changes of assumptions	\$ 3,501,437	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,075,939	\$ 0
Changes in proportionate share	\$ 4,810,429	\$ 1,908,609
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,154,472	\$ 930,514
Total (prior to post-MD contributions)	\$ 18,385,498	\$ 2,924,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,460,500

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)
1 st Fiscal Year	\$ 8,687,355
2 nd Fiscal Year	4,651,344
3 rd Fiscal Year	1,924,567
4 th Fiscal Year	107,846
5 th Fiscal Year	89,388
Thereafter	0
Total	\$ 15,460,500

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01803892%
Employer's proportionate share at MD 0.02072645%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,009,555
Employer's proportionate share of system NPL/(A) at MD \$ 4,628,574
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,381,894
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,323,136

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 698,301
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,516)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 75,311

Employer's Total Pension Expense/(Income) \$ 715,096

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 295,246	\$ 6,597
Changes of assumptions	\$ 268,989	\$ 0
Net difference between projected and actual earnings on investments	\$ 389,947	\$ 0
Changes in proportionate share	\$ 418,506	\$ 508,392
Differences between employer contributions and employer's proportionate share of system contributions	\$ 180,745	\$ 98,264
Total (prior to post-MD contributions)	\$ 1,553,433	\$ 613,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 940,180

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 447,893
2 nd Fiscal Year	201,065
3 rd Fiscal Year	143,090
4 th Fiscal Year	97,762
5 th Fiscal Year	50,370
Thereafter	0
Total	\$ 940,180

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.11606885%
Employer's proportionate share at MD 0.12645203%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,798,905
Employer's proportionate share of system NPL/(A) at MD \$ 28,238,919

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 45,036,920
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,173,449

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,260,332
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 591,469
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (476,029)

Employer's Total Pension Expense/(Income) \$ 4,375,772

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,801,296	\$ 40,249
Changes of assumptions	\$ 1,641,104	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,379,064	\$ 0
Changes in proportionate share	\$ 2,557,045	\$ 1,377,501
Differences between employer contributions and employer's proportionate share of system contributions	\$ 442,395	\$ 856,137
Total (prior to post-MD contributions)	\$ 8,820,904	\$ 2,273,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,547,017

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,333,369
2 nd Fiscal Year	1,743,583
3 rd Fiscal Year	868,446
4 th Fiscal Year	389,319
5 th Fiscal Year	212,298
Thereafter	0
Total	\$ 6,547,017

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.17603989%
Employer's proportionate share at MD 0.17334119%

Employer's proportionate share of system NPL/(A) at prior MD \$ 39,128,814
Employer's proportionate share of system NPL/(A) at MD \$ 38,710,078

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 61,736,876
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,429,047

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,840,088
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (312,320)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 83,029

Employer's Total Pension Expense/(Income) \$ 5,610,797

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,469,227	\$ 55,174
Changes of assumptions	\$ 2,249,635	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,261,234	\$ 0
Changes in proportionate share	\$ 1,104,248	\$ 3,444,674
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,030,048	\$ 818,236
Total (prior to post-MD contributions)	\$ 11,114,392	\$ 4,318,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,796,308

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,006,760
2 nd Fiscal Year	1,841,467
3 rd Fiscal Year	704,709
4 th Fiscal Year	101,513
5 th Fiscal Year	141,858
Thereafter	0
Total	\$ 6,796,308

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03803431%
Employer's proportionate share at MD 0.04188736%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,453,978
Employer's proportionate share of system NPL/(A) at MD \$ 9,354,170
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,918,524
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,694,969

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,411,239
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (533,724)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,758,765

Employer's Total Pension Expense/(Income) \$ 2,636,280

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 596,681	\$ 13,333
Changes of assumptions	\$ 543,617	\$ 0
Net difference between projected and actual earnings on investments	\$ 788,067	\$ 0
Changes in proportionate share	\$ 1,227,151	\$ 896,986
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,461,888	\$ 174,238
Total (prior to post-MD contributions)	\$ 5,617,404	\$ 1,084,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,532,847

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,020,172
2 nd Fiscal Year	1,256,008
3 rd Fiscal Year	908,283
4 th Fiscal Year	294,556
5 th Fiscal Year	53,827
Thereafter	0
Total	\$ 4,532,847

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05038592%

Employer's proportionate share at MD 0.05136987%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,199,401

Employer's proportionate share of system NPL/(A) at MD \$ 11,471,778

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,295,797

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,757,822

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,730,717

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (109,658)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (96,316)

Employer's Total Pension Expense/(Income) \$ 1,524,743

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 731,758	\$ 16,351
Changes of assumptions	\$ 666,682	\$ 0
Net difference between projected and actual earnings on investments	\$ 966,471	\$ 0
Changes in proportionate share	\$ 351,512	\$ 585,686
Differences between employer contributions and employer's proportionate share of system contributions	\$ 210,280	\$ 263,445
Total (prior to post-MD contributions)	\$ 2,926,703	\$ 865,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,061,221

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,151,733
2 nd Fiscal Year	558,014
3 rd Fiscal Year	245,177
4 th Fiscal Year	59,733
5 th Fiscal Year	46,565
Thereafter	0
Total	\$ 2,061,221

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01004296%
Employer's proportionate share at MD 0.01433402%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,232,273
Employer's proportionate share of system NPL/(A) at MD \$ 3,201,034
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,105,178
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,606,637

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 482,932
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (222,974)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 820,432

Employer's Total Pension Expense/(Income) \$ 1,080,390

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 204,187	\$ 4,562
Changes of assumptions	\$ 186,028	\$ 0
Net difference between projected and actual earnings on investments	\$ 269,680	\$ 0
Changes in proportionate share	\$ 1,124,497	\$ 520,673
Differences between employer contributions and employer's proportionate share of system contributions	\$ 409,614	\$ 111,353
Total (prior to post-MD contributions)	\$ 2,194,006	\$ 636,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,557,418

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 724,021
2 nd Fiscal Year	329,302
3 rd Fiscal Year	271,882
4 th Fiscal Year	173,911
5 th Fiscal Year	58,301
Thereafter	0
Total	\$ 1,557,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.72389846%
Employer's proportionate share at MD 0.73724251%

Employer's proportionate share of system NPL/(A) at prior MD \$ 160,902,668
Employer's proportionate share of system NPL/(A) at MD \$ 164,638,969

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 262,574,920
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 82,634,252

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,838,652
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,732,017
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,122,419)

Employer's Total Pension Expense/(Income) \$ 25,448,250

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,501,940	\$ 234,661
Changes of assumptions	\$ 9,567,987	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,870,452	\$ 0
Changes in proportionate share	\$ 7,267,138	\$ 3,833,872
Differences between employer contributions and employer's proportionate share of system contributions	\$ 480,637	\$ 4,931,820
Total (prior to post-MD contributions)	\$ 41,688,154	\$ 9,000,353
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,687,801

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,448,920
2 nd Fiscal Year	8,924,455
3 rd Fiscal Year	4,069,324
4 th Fiscal Year	738,280
5 th Fiscal Year	506,823
Thereafter	0
Total	\$ 32,687,801

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06440918%
Employer's proportionate share at MD 0.06796351%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,316,385
Employer's proportionate share of system NPL/(A) at MD \$ 15,177,424

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,205,757
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,617,729

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,289,778
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 230,041
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (612,771)

Employer's Total Pension Expense/(Income) \$ 1,907,048

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 968,133	\$ 21,632
Changes of assumptions	\$ 882,035	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,278,663	\$ 0
Changes in proportionate share	\$ 1,066,103	\$ 162,233
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,328,123
Total (prior to post-MD contributions)	\$ 4,194,934	\$ 1,511,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,682,946

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,500,310
2 nd Fiscal Year	767,391
3 rd Fiscal Year	347,601
4 th Fiscal Year	34,101
5 th Fiscal Year	33,544
Thereafter	0
Total	\$ 2,682,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.14672687%
Employer's proportionate share at MD 0.15116592%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,613,338
Employer's proportionate share of system NPL/(A) at MD \$ 33,757,957
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 53,838,973
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,943,519

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,092,975
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 598,552
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (780,618)

Employer's Total Pension Expense/(Income) \$ 4,910,909

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,153,342	\$ 48,115
Changes of assumptions	\$ 1,961,842	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,844,030	\$ 0
Changes in proportionate share	\$ 1,377,279	\$ 800,137
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,490	\$ 1,251,412
Total (prior to post-MD contributions)	\$ 8,350,983	\$ 2,099,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,251,319

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)
1 st Fiscal Year	\$ 3,572,043
2 nd Fiscal Year	1,665,680
3 rd Fiscal Year	766,924
4 th Fiscal Year	139,640
5 th Fiscal Year	107,032
Thereafter	0
Total	\$ 6,251,319

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.21086039%
Employer's proportionate share at MD 0.20680693%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,868,451
Employer's proportionate share of system NPL/(A) at MD \$ 46,183,555
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 73,655,971
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 23,180,074

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,967,592
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 351,463
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 54,589

Employer's Total Pension Expense/(Income) \$ 7,373,644

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,945,943	\$ 65,826
Changes of assumptions	\$ 2,683,955	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,890,858	\$ 0
Changes in proportionate share	\$ 2,062,538	\$ 3,108,082
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,510,719	\$ 919,402
Total (prior to post-MD contributions)	\$ 14,094,013	\$ 4,093,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,000,703

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,528,001
2 nd Fiscal Year	2,824,673
3 rd Fiscal Year	1,210,233
4 th Fiscal Year	249,396
5 th Fiscal Year	188,400
Thereafter	0
Total	\$ 10,000,703

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 3.40486459%
Employer's proportionate share at MD 3.58931618%

Employer's proportionate share of system NPL/(A) at prior MD \$ 756,807,517
Employer's proportionate share of system NPL/(A) at MD \$ 801,556,216

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,278,364,171
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 402,310,574

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 120,928,695
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,777,731
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,148,907)

Employer's Total Pension Expense/(Income) \$ 122,557,519

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,129,423	\$ 1,142,461
Changes of assumptions	\$ 46,582,407	\$ 0
Net difference between projected and actual earnings on investments	\$ 67,529,255	\$ 0
Changes in proportionate share	\$ 37,541,374	\$ 15,338,276
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,162,346	\$ 24,160,306
Total (prior to post-MD contributions)	\$ 220,944,805	\$ 40,641,043
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 180,303,762

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)
1 st Fiscal Year	\$ 93,343,562
2 nd Fiscal Year	50,603,645
3 rd Fiscal Year	25,690,024
4 th Fiscal Year	6,991,974
5 th Fiscal Year	3,674,557
Thereafter	0
Total	\$ 180,303,762

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06375009%
Employer's proportionate share at MD 0.06756786%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,169,887
Employer's proportionate share of system NPL/(A) at MD \$ 15,089,069

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,064,843
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,573,383

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,276,448
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 73,823
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (75,162)

Employer's Total Pension Expense/(Income) \$ 2,275,109

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 962,497	\$ 21,507
Changes of assumptions	\$ 876,901	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,271,219	\$ 0
Changes in proportionate share	\$ 1,131,115	\$ 1,055,493
Differences between employer contributions and employer's proportionate share of system contributions	\$ 402,993	\$ 288,836
Total (prior to post-MD contributions)	\$ 4,644,725	\$ 1,365,836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,278,889

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)
1 st Fiscal Year	\$ 1,742,739
2 nd Fiscal Year	898,012
3 rd Fiscal Year	382,022
4 th Fiscal Year	154,945
5 th Fiscal Year	101,171
Thereafter	0
Total	\$ 3,278,889

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.31235053%
Employer's proportionate share at MD 0.28833815%

Employer's proportionate share of system NPL/(A) at prior MD \$ 69,426,910
Employer's proportionate share of system NPL/(A) at MD \$ 64,390,882

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 102,693,979
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,318,548

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,714,484
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 472,610
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,060,372)

Employer's Total Pension Expense/(Income) \$ 9,126,722

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,107,346	\$ 91,777
Changes of assumptions	\$ 3,742,074	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,424,783	\$ 0
Changes in proportionate share	\$ 2,539,110	\$ 3,418,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,337,771	\$ 2,775,384
Total (prior to post-MD contributions)	\$ 17,151,084	\$ 6,285,551
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,865,533

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,716,831
2 nd Fiscal Year	3,151,527
3 rd Fiscal Year	1,282,521
4 th Fiscal Year	(231,613)
5 th Fiscal Year	(53,733)
Thereafter	0
Total	\$ 10,865,533

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.21847609%
Employer's proportionate share at MD 0.20202055%

Employer's proportionate share of system NPL/(A) at prior MD \$ 48,561,211
Employer's proportionate share of system NPL/(A) at MD \$ 45,114,673

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 71,951,263
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,643,590

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,806,333
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 306,057
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (184,278)

Employer's Total Pension Expense/(Income) \$ 6,928,112

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,877,761	\$ 64,302
Changes of assumptions	\$ 2,621,837	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,800,807	\$ 0
Changes in proportionate share	\$ 2,291,500	\$ 6,259,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,842,480	\$ 1,169,007
Total (prior to post-MD contributions)	\$ 13,434,385	\$ 7,493,168
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,941,217

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,588,938
2 nd Fiscal Year	1,645,241
3 rd Fiscal Year	117,858
4 th Fiscal Year	(395,715)
5 th Fiscal Year	(15,105)
Thereafter	0
Total	\$ 5,941,217

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04680995%
Employer's proportionate share at MD 0.04570583%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,404,561
Employer's proportionate share of system NPL/(A) at MD \$ 10,206,900
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,278,503
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,122,964

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,539,888
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (103,929)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (368,443)

Employer's Total Pension Expense/(Income) \$ 1,067,516

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 651,075	\$ 14,548
Changes of assumptions	\$ 593,174	\$ 0
Net difference between projected and actual earnings on investments	\$ 859,908	\$ 0
Changes in proportionate share	\$ 574,757	\$ 1,431,507
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 624,322
Total (prior to post-MD contributions)	\$ 2,678,914	\$ 2,070,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 608,537

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 673,840
2 nd Fiscal Year	170,099
3 rd Fiscal Year	(105,096)
4 th Fiscal Year	(130,154)
5 th Fiscal Year	(154)
Thereafter	0
Total	\$ 608,537

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03006356%
Employer's proportionate share at MD 0.03170377%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,682,300
Employer's proportionate share of system NPL/(A) at MD \$ 7,079,999

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,291,556
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,553,535

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,068,141
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 350,590
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,801)

Employer's Total Pension Expense/(Income) \$ 1,404,930

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 451,617	\$ 10,091
Changes of assumptions	\$ 411,454	\$ 0
Net difference between projected and actual earnings on investments	\$ 596,473	\$ 0
Changes in proportionate share	\$ 911,604	\$ 489,701
Differences between employer contributions and employer's proportionate share of system contributions	\$ 317,381	\$ 161,056
Total (prior to post-MD contributions)	\$ 2,688,529	\$ 660,848
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,027,681

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,073,049
2 nd Fiscal Year	565,122
3 rd Fiscal Year	239,123
4 th Fiscal Year	94,578
5 th Fiscal Year	55,810
Thereafter	0
Total	\$ 2,027,681

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00334216%
Employer's proportionate share at MD 0.00282001%

Employer's proportionate share of system NPL/(A) at prior MD \$ 742,870
Employer's proportionate share of system NPL/(A) at MD \$ 629,757
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,004,370
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 316,082

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 95,010
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,331
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (37,927)

Employer's Total Pension Expense/(Income) \$ 92,414

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,171	\$ 898
Changes of assumptions	\$ 36,598	\$ 0
Net difference between projected and actual earnings on investments	\$ 53,056	\$ 0
Changes in proportionate share	\$ 183,290	\$ 212,870
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,599	\$ 63,926
Total (prior to post-MD contributions)	\$ 319,714	\$ 277,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 42,020

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 75,117
2 nd Fiscal Year	25,636
3 rd Fiscal Year	(27,309)
4 th Fiscal Year	(26,121)
5 th Fiscal Year	(5,303)
Thereafter	0
Total	\$ 42,020

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00008366%
Employer's proportionate share at MD 0.00008036%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,595
Employer's proportionate share of system NPL/(A) at MD \$ 17,946

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,621
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,007

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,707
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (272)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (779)

Employer's Total Pension Expense/(Income) \$ 1,656

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,145	\$ 26
Changes of assumptions	\$ 1,043	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,512	\$ 0
Changes in proportionate share	\$ 2,203	\$ 4,109
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,508	\$ 3,661
Total (prior to post-MD contributions)	\$ 11,411	\$ 7,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,615

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)
1 st Fiscal Year	\$ 1,286
2 nd Fiscal Year	680
3 rd Fiscal Year	359
4 th Fiscal Year	793
5 th Fiscal Year	498
Thereafter	0
Total	\$ 3,615

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,694)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,484

Employer's Total Pension Expense/(Income) \$ (1,210)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 82,328	\$ 122,091
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,564	\$ 0
Total (prior to post-MD contributions)	\$ 85,892	\$ 122,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (36,199)

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)
1 st Fiscal Year	\$ (1,210)
2 nd Fiscal Year	(1,210)
3 rd Fiscal Year	(22,679)
4 th Fiscal Year	(11,100)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (36,199)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.36360414%

Employer's proportionate share at MD 0.35441560%

Employer's proportionate share of system NPL/(A) at prior MD \$ 80,819,175

Employer's proportionate share of system NPL/(A) at MD \$ 79,147,117

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 126,228,001

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 39,724,877

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,940,719

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,040,358
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,623,951)

Employer's Total Pension Expense/(Income) \$ 11,357,126

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,048,612	\$ 112,809
Changes of assumptions	\$ 4,599,631	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,667,961	\$ 0
Changes in proportionate share	\$ 2,235,325	\$ 3,763,930
Differences between employer contributions and employer's proportionate share of system contributions	\$ 879,687	\$ 2,618,824
Total (prior to post-MD contributions)	\$ 19,431,216	\$ 6,495,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,935,653

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,855,679
2 nd Fiscal Year	3,559,014
3 rd Fiscal Year	1,464,427
4 th Fiscal Year	(45,545)
5 th Fiscal Year	102,079
Thereafter	0
Total	\$ 12,935,653

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.11491457%
Employer's proportionate share at MD 0.10374610%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,542,340
Employer's proportionate share of system NPL/(A) at MD \$ 23,168,294

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 36,950,018
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,628,441

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,495,340
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (785,542)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (212,504)

Employer's Total Pension Expense/(Income) \$ 2,497,294

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,477,852	\$ 33,022
Changes of assumptions	\$ 1,346,424	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,951,875	\$ 0
Changes in proportionate share	\$ 808,352	\$ 4,497,123
Differences between employer contributions and employer's proportionate share of system contributions	\$ 939,475	\$ 764,361
Total (prior to post-MD contributions)	\$ 6,523,978	\$ 5,294,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,229,472

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)
1 st Fiscal Year	\$ 1,619,076
2 nd Fiscal Year	324,929
3 rd Fiscal Year	(313,641)
4 th Fiscal Year	(363,010)
5 th Fiscal Year	(37,881)
Thereafter	0
Total	\$ 1,229,472

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 1.04147943%
Employer's proportionate share at MD 1.05174561%

Employer's proportionate share of system NPL/(A) at prior MD \$ 231,492,161
Employer's proportionate share of system NPL/(A) at MD \$ 234,872,936

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 374,587,759
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 117,885,513

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,434,667
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,850,402
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,241,895)

Employer's Total Pension Expense/(Income) \$ 33,043,174

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,982,003	\$ 334,765
Changes of assumptions	\$ 13,649,631	\$ 0
Net difference between projected and actual earnings on investments	\$ 19,787,501	\$ 0
Changes in proportionate share	\$ 10,790,169	\$ 8,154,457
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,720	\$ 10,209,324
Total (prior to post-MD contributions)	\$ 59,220,024	\$ 18,698,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 40,521,478

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)
1 st Fiscal Year	\$ 24,392,596
2 nd Fiscal Year	11,474,239
3 rd Fiscal Year	4,261,884
4 th Fiscal Year	(44,541)
5 th Fiscal Year	437,300
Thereafter	0
Total	\$ 40,521,478

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.38534715%
Employer's proportionate share at MD 0.38196870%

Employer's proportionate share of system NPL/(A) at prior MD \$ 85,652,046
Employer's proportionate share of system NPL/(A) at MD \$ 85,300,199

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 136,041,261
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,813,182

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,869,018
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (598,903)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,944,766)

Employer's Total Pension Expense/(Income) \$ 10,325,349

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,441,103	\$ 121,579
Changes of assumptions	\$ 4,957,218	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,186,344	\$ 0
Changes in proportionate share	\$ 2,566,431	\$ 5,026,508
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,417	\$ 2,956,086
Total (prior to post-MD contributions)	\$ 20,187,513	\$ 8,104,173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,083,340

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,701,442
2 nd Fiscal Year	3,374,239
3 rd Fiscal Year	1,025,605
4 th Fiscal Year	(162,413)
5 th Fiscal Year	144,468
Thereafter	0
Total	\$ 12,083,340

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.30313059%
Employer's proportionate share at MD 0.28571285%

Employer's proportionate share of system NPL/(A) at prior MD \$ 67,377,572
Employer's proportionate share of system NPL/(A) at MD \$ 63,804,608

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 101,758,957
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,024,290

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,626,035
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,947,343)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (497,600)

Employer's Total Pension Expense/(Income) \$ 7,181,092

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,069,949	\$ 90,941
Changes of assumptions	\$ 3,708,002	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,375,390	\$ 0
Changes in proportionate share	\$ 989,047	\$ 6,792,366
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,067,977	\$ 1,542,865
Total (prior to post-MD contributions)	\$ 16,210,365	\$ 8,426,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,784,193

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,175,614
2 nd Fiscal Year	2,203,572
3 rd Fiscal Year	678,399
4 th Fiscal Year	(301,314)
5 th Fiscal Year	27,922
Thereafter	0
Total	\$ 7,784,193

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.16480273%
Employer's proportionate share at MD 0.16988373%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,631,103
Employer's proportionate share of system NPL/(A) at MD \$ 37,937,967
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 60,505,473
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,041,516

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,723,602
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,289,082)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (215,529)

Employer's Total Pension Expense/(Income) \$ 4,218,991

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,419,975	\$ 54,073
Changes of assumptions	\$ 2,204,763	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,196,186	\$ 0
Changes in proportionate share	\$ 804,579	\$ 3,482,086
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,606,570	\$ 942,533
Total (prior to post-MD contributions)	\$ 10,232,073	\$ 4,478,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,753,381

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,009,093
2 nd Fiscal Year	1,407,360
3 rd Fiscal Year	781,707
4 th Fiscal Year	329,273
5 th Fiscal Year	225,948
Thereafter	0
Total	\$ 5,753,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06891634%
Employer's proportionate share at MD 0.06461272%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,318,202
Employer's proportionate share of system NPL/(A) at MD \$ 14,429,135

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,012,346
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,242,154

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,176,886
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (214,998)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,600

Employer's Total Pension Expense/(Income) \$ 1,979,488

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 920,401	\$ 20,566
Changes of assumptions	\$ 838,549	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,215,621	\$ 0
Changes in proportionate share	\$ 321,091	\$ 1,821,030
Differences between employer contributions and employer's proportionate share of system contributions	\$ 868,151	\$ 329,719
Total (prior to post-MD contributions)	\$ 4,163,813	\$ 2,171,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,992,498

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,339,077
2 nd Fiscal Year	517,360
3 rd Fiscal Year	139,428
4 th Fiscal Year	(32,552)
5 th Fiscal Year	29,185
Thereafter	0
Total	\$ 1,992,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.56488189%
Employer's proportionate share at MD 0.56041181%

Employer's proportionate share of system NPL/(A) at prior MD \$ 125,557,669
Employer's proportionate share of system NPL/(A) at MD \$ 125,149,624

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 199,595,227
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,814,081

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,880,997
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,240,838
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,817,823)

Employer's Total Pension Expense/(Income) \$ 17,304,012

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,983,006	\$ 178,376
Changes of assumptions	\$ 7,273,065	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,543,566	\$ 0
Changes in proportionate share	\$ 8,898,124	\$ 10,026,332
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,766	\$ 5,761,991
Total (prior to post-MD contributions)	\$ 34,705,527	\$ 15,966,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,738,828

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,516,840
2 nd Fiscal Year	5,463,338
3 rd Fiscal Year	1,152,096
4 th Fiscal Year	(573,508)
5 th Fiscal Year	180,063
Thereafter	0
Total	\$ 18,738,828

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.47864386%
Employer's proportionate share at MD 0.49953124%

Employer's proportionate share of system NPL/(A) at prior MD \$ 106,389,333
Employer's proportionate share of system NPL/(A) at MD \$ 111,553,942

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 177,912,117
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 55,990,247

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,829,852
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,152,466
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (49,453)

Employer's Total Pension Expense/(Income) \$ 19,932,865

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,115,769	\$ 158,998
Changes of assumptions	\$ 6,482,953	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,398,161	\$ 0
Changes in proportionate share	\$ 8,766,751	\$ 1,564,133
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,125,039	\$ 2,431,397
Total (prior to post-MD contributions)	\$ 32,888,673	\$ 4,154,528
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,734,145

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,957,426
2 nd Fiscal Year	8,121,045
3 rd Fiscal Year	4,006,772
4 th Fiscal Year	1,110,791
5 th Fiscal Year	538,110
Thereafter	0
Total	\$ 28,734,145

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06811404%
Employer's proportionate share at MD 0.06141490%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,139,873
Employer's proportionate share of system NPL/(A) at MD \$ 13,715,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,873,417
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,883,724

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,069,147
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (118,019)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (193,217)

Employer's Total Pension Expense/(Income) \$ 1,757,911

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 874,849	\$ 19,548
Changes of assumptions	\$ 797,047	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,155,458	\$ 0
Changes in proportionate share	\$ 208,613	\$ 973,608
Differences between employer contributions and employer's proportionate share of system contributions	\$ 134,095	\$ 348,332
Total (prior to post-MD contributions)	\$ 3,170,062	\$ 1,341,488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,828,574

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,234,603
2 nd Fiscal Year	550,654
3 rd Fiscal Year	216,216
4 th Fiscal Year	(128,811)
5 th Fiscal Year	(44,089)
Thereafter	0
Total	\$ 1,828,574

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00304094%

Employer's proportionate share at MD 0.02169718%

Employer's proportionate share of system NPL/(A) at prior MD \$ 675,917

Employer's proportionate share of system NPL/(A) at MD \$ 4,845,355

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,727,627

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,431,941

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 731,006

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 107,369
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 96,721

Employer's Total Pension Expense/(Income) \$ 935,096

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 309,074	\$ 6,906
Changes of assumptions	\$ 281,588	\$ 0
Net difference between projected and actual earnings on investments	\$ 408,210	\$ 0
Changes in proportionate share	\$ 2,908,614	\$ 1,840,298
Differences between employer contributions and employer's proportionate share of system contributions	\$ 831,027	\$ 327,458
Total (prior to post-MD contributions)	\$ 4,738,513	\$ 2,174,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,563,851

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 806,056
2 nd Fiscal Year	548,629
3 rd Fiscal Year	419,421
4 th Fiscal Year	535,241
5 th Fiscal Year	254,503
Thereafter	0
Total	\$ 2,563,851

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 1.36733446%

Employer's proportionate share at MD 1.42374398%

Employer's proportionate share of system NPL/(A) at prior MD \$ 303,920,749

Employer's proportionate share of system NPL/(A) at MD \$ 317,946,589

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 507,078,007

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 159,581,165

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,967,772

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,122,048
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,574,524)

Employer's Total Pension Expense/(Income) \$ 46,515,296

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,281,080	\$ 453,171
Changes of assumptions	\$ 18,477,453	\$ 0
Net difference between projected and actual earnings on investments	\$ 26,786,264	\$ 0
Changes in proportionate share	\$ 13,832,871	\$ 10,743,862
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,710,796	\$ 8,989,712
Total (prior to post-MD contributions)	\$ 83,088,464	\$ 20,186,745
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 62,901,719

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34,535,755
2 nd Fiscal Year	16,317,625
3 rd Fiscal Year	8,113,190
4 th Fiscal Year	2,490,634
5 th Fiscal Year	1,444,515
Thereafter	0
Total	\$ 62,901,719

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02490900%
Employer's proportionate share at MD 0.03367318%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,536,584
Employer's proportionate share of system NPL/(A) at MD \$ 7,519,802
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,992,977
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,774,278

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,134,493
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 844,390
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 215,527

Employer's Total Pension Expense/(Income) \$ 2,194,410

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 479,671	\$ 10,718
Changes of assumptions	\$ 437,013	\$ 0
Net difference between projected and actual earnings on investments	\$ 633,526	\$ 0
Changes in proportionate share	\$ 2,428,533	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 643,790	\$ 0
Total (prior to post-MD contributions)	\$ 4,622,533	\$ 10,718
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,611,815

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,863,277
2 nd Fiscal Year	1,343,981
3 rd Fiscal Year	830,505
4 th Fiscal Year	416,453
5 th Fiscal Year	157,599
Thereafter	0
Total	\$ 4,611,815

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.15371009%
Employer's proportionate share at MD 0.14454129%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,165,515
Employer's proportionate share of system NPL/(A) at MD \$ 32,278,563
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 51,479,557
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,200,994

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,869,783
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (765,867)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 394,192

Employer's Total Pension Expense/(Income) \$ 4,498,108

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,058,975	\$ 46,007
Changes of assumptions	\$ 1,875,867	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,719,394	\$ 0
Changes in proportionate share	\$ 84,475	\$ 3,102,762
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,629,249	\$ 823,210
Total (prior to post-MD contributions)	\$ 9,367,960	\$ 3,971,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,395,981

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,269,571
2 nd Fiscal Year	1,565,198
3 rd Fiscal Year	638,437
4 th Fiscal Year	(89,939)
5 th Fiscal Year	12,714
Thereafter	0
Total	\$ 5,395,981

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.68814997%
Employer's proportionate share at MD 0.68349306%

Employer's proportionate share of system NPL/(A) at prior MD \$ 152,956,764
Employer's proportionate share of system NPL/(A) at MD \$ 152,635,790

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 243,431,616
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,609,714

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,027,763
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,550,177
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,055,703)

Employer's Total Pension Expense/(Income) \$ 18,522,237

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,736,285	\$ 217,552
Changes of assumptions	\$ 8,870,423	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,859,212	\$ 0
Changes in proportionate share	\$ 9,898,267	\$ 10,964,689
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,487,242
Total (prior to post-MD contributions)	\$ 41,364,187	\$ 23,669,483
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,694,704

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,135,055
2 nd Fiscal Year	5,168,226
3 rd Fiscal Year	570,916
4 th Fiscal Year	(1,208,627)
5 th Fiscal Year	29,134
Thereafter	0
Total	\$ 17,694,704

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.68620667%
Employer's proportionate share at MD 0.70060428%

Employer's proportionate share of system NPL/(A) at prior MD \$ 152,524,822
Employer's proportionate share of system NPL/(A) at MD \$ 156,457,021

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 249,525,917
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 78,527,635

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,604,262
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,444,821
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (615,754)

Employer's Total Pension Expense/(Income) \$ 26,433,329

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,980,033	\$ 222,999
Changes of assumptions	\$ 9,092,493	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,181,142	\$ 0
Changes in proportionate share	\$ 11,942,965	\$ 7,821,803
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,182,705	\$ 2,991,246
Total (prior to post-MD contributions)	\$ 48,379,338	\$ 11,036,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,343,290

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,115,390
2 nd Fiscal Year	10,761,927
3 rd Fiscal Year	4,600,496
4 th Fiscal Year	1,107,821
5 th Fiscal Year	757,657
Thereafter	0
Total	\$ 37,343,290

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13389159%
Employer's proportionate share at MD 0.09243626%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,760,409
Employer's proportionate share of system NPL/(A) at MD \$ 20,642,611

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,921,926
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,360,772

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,114,297
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,102,013)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (65,869)

Employer's Total Pension Expense/(Income) \$ 946,415

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,316,745	\$ 29,422
Changes of assumptions	\$ 1,199,645	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,739,092	\$ 0
Changes in proportionate share	\$ 199,812	\$ 8,252,512
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,563,288	\$ 787,933
Total (prior to post-MD contributions)	\$ 6,018,582	\$ 9,069,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,051,285)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 254,241
2 nd Fiscal Year	(781,149)
3 rd Fiscal Year	(988,112)
4 th Fiscal Year	(1,129,817)
5 th Fiscal Year	(406,449)
Thereafter	0
Total	\$ (3,051,285)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04704334%
Employer's proportionate share at MD 0.04175225%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,456,437
Employer's proportionate share of system NPL/(A) at MD \$ 9,323,998
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,870,404
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,679,825

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,406,687
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (792,153)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,063,683

Employer's Total Pension Expense/(Income) \$ 1,678,217

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 594,756	\$ 13,290
Changes of assumptions	\$ 541,864	\$ 0
Net difference between projected and actual earnings on investments	\$ 785,525	\$ 0
Changes in proportionate share	\$ 21,572	\$ 2,155,403
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,231,780	\$ 222,173
Total (prior to post-MD contributions)	\$ 4,175,497	\$ 2,390,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,784,631

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,354,657
2 nd Fiscal Year	712,675
3 rd Fiscal Year	29,577
4 th Fiscal Year	(246,427)
5 th Fiscal Year	(65,851)
Thereafter	0
Total	\$ 1,784,631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13428094%
Employer's proportionate share at MD 0.13283404%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,846,950
Employer's proportionate share of system NPL/(A) at MD \$ 29,664,132

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 47,309,925
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,888,780

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,475,350
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (435,278)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (505,479)

Employer's Total Pension Expense/(Income) \$ 3,534,593

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,892,207	\$ 42,280
Changes of assumptions	\$ 1,723,930	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,499,134	\$ 0
Changes in proportionate share	\$ 383,055	\$ 2,209,611
Differences between employer contributions and employer's proportionate share of system contributions	\$ 305,322	\$ 844,928
Total (prior to post-MD contributions)	\$ 6,803,648	\$ 3,096,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,706,829

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)
1 st Fiscal Year	\$ 2,498,075
2 nd Fiscal Year	952,952
3 rd Fiscal Year	259,249
4 th Fiscal Year	(61,791)
5 th Fiscal Year	58,344
Thereafter	0
Total	\$ 3,706,829

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.28019224%
Employer's proportionate share at MD 0.26635056%

Employer's proportionate share of system NPL/(A) at prior MD \$ 62,279,009
Employer's proportionate share of system NPL/(A) at MD \$ 59,480,674

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 94,862,920
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,854,056

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,973,694
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,188,396)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 65,671

Employer's Total Pension Expense/(Income) \$ 7,850,969

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,794,135	\$ 84,778
Changes of assumptions	\$ 3,456,717	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,011,109	\$ 0
Changes in proportionate share	\$ 1,914,370	\$ 7,165,883
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,931,706	\$ 1,253,719
Total (prior to post-MD contributions)	\$ 17,108,037	\$ 8,504,380
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,603,657

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,613,583
2 nd Fiscal Year	2,393,765
3 rd Fiscal Year	639,732
4 th Fiscal Year	(161,090)
5 th Fiscal Year	117,668
Thereafter	0
Total	\$ 8,603,657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 4.68333134%
Employer's proportionate share at MD 4.90835555%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,040,975,424
Employer's proportionate share of system NPL/(A) at MD \$ 1,096,120,459

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,748,150,779
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 550,155,863

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 165,368,833
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,571,162
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,102,144)

Employer's Total Pension Expense/(Income) \$ 173,837,851

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,918,998	\$ 1,562,305
Changes of assumptions	\$ 63,700,996	\$ 0
Net difference between projected and actual earnings on investments	\$ 92,345,611	\$ 0
Changes in proportionate share	\$ 59,063,063	\$ 25,842,910
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,871,973	\$ 28,400,222
Total (prior to post-MD contributions)	\$ 311,900,641	\$ 55,805,437
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 256,095,204

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 129,500,747
2 nd Fiscal Year	68,434,867
3 rd Fiscal Year	38,515,100
4 th Fiscal Year	13,330,861
5 th Fiscal Year	6,313,629
Thereafter	0
Total	\$ 256,095,204

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.15574824%
Employer's proportionate share at MD 0.15110260%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,618,539
Employer's proportionate share of system NPL/(A) at MD \$ 33,743,817

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 53,816,421
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,936,422

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,090,842
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 612,889
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (477,293)

Employer's Total Pension Expense/(Income) \$ 5,226,438

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,152,440	\$ 48,095
Changes of assumptions	\$ 1,961,021	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,842,838	\$ 0
Changes in proportionate share	\$ 1,436,426	\$ 1,358,174
Differences between employer contributions and employer's proportionate share of system contributions	\$ 728,109	\$ 920,962
Total (prior to post-MD contributions)	\$ 9,120,834	\$ 2,327,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,793,603

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,857,648
2 nd Fiscal Year	1,919,678
3 rd Fiscal Year	859,447
4 th Fiscal Year	82,026
5 th Fiscal Year	74,804
Thereafter	0
Total	\$ 6,793,603

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05421097%
Employer's proportionate share at MD 0.05746076%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,049,604
Employer's proportionate share of system NPL/(A) at MD \$ 12,831,979

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,465,117
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,440,522

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,935,927
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 105,680
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,940

Employer's Total Pension Expense/(Income) \$ 2,078,547

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 818,522	\$ 18,289
Changes of assumptions	\$ 745,730	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,081,065	\$ 0
Changes in proportionate share	\$ 1,155,734	\$ 1,331,935
Differences between employer contributions and employer's proportionate share of system contributions	\$ 577,369	\$ 233,763
Total (prior to post-MD contributions)	\$ 4,378,420	\$ 1,583,987
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,794,433

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)
1 st Fiscal Year	\$ 1,576,482
2 nd Fiscal Year	759,202
3 rd Fiscal Year	258,312
4 th Fiscal Year	111,082
5 th Fiscal Year	89,356
Thereafter	0
Total	\$ 2,794,433

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00770568%
Employer's proportionate share at MD 0.00638873%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,712,760
Employer's proportionate share of system NPL/(A) at MD \$ 1,426,714
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,275,398
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 716,084

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 215,245
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,526)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (52,244)

Employer's Total Pension Expense/(Income) \$ 121,475

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,007	\$ 2,034
Changes of assumptions	\$ 82,913	\$ 0
Net difference between projected and actual earnings on investments	\$ 120,197	\$ 0
Changes in proportionate share	\$ 108,563	\$ 316,558
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,211	\$ 91,857
Total (prior to post-MD contributions)	\$ 419,891	\$ 410,449
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,442

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 94,303
2 nd Fiscal Year	9,259
3 rd Fiscal Year	(39,449)
4 th Fiscal Year	(42,423)
5 th Fiscal Year	(12,247)
Thereafter	0
Total	\$ 9,442

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08431099%
Employer's proportionate share at MD 0.08503616%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,740,008
Employer's proportionate share of system NPL/(A) at MD \$ 18,990,041

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,286,321
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,531,327

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,864,978
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (123,239)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (256,741)

Employer's Total Pension Expense/(Income) \$ 2,484,998

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,211,331	\$ 27,067
Changes of assumptions	\$ 1,103,605	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,599,867	\$ 0
Changes in proportionate share	\$ 592,276	\$ 1,093,460
Differences between employer contributions and employer's proportionate share of system contributions	\$ 331,712	\$ 496,022
Total (prior to post-MD contributions)	\$ 4,838,791	\$ 1,616,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,222,242

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)
1 st Fiscal Year	\$ 1,840,075
2 nd Fiscal Year	872,818
3 rd Fiscal Year	386,312
4 th Fiscal Year	59,027
5 th Fiscal Year	64,010
Thereafter	0
Total	\$ 3,222,242

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06675911%
Employer's proportionate share at MD 0.06770081%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,838,709
Employer's proportionate share of system NPL/(A) at MD \$ 15,118,759
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,112,195
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,588,284

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,280,928
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 108,020
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (600,193)

Employer's Total Pension Expense/(Income) \$ 1,788,755

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 964,391	\$ 21,549
Changes of assumptions	\$ 878,626	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,273,720	\$ 0
Changes in proportionate share	\$ 317,588	\$ 418,945
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 993,796
Total (prior to post-MD contributions)	\$ 3,434,325	\$ 1,434,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,000,035

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,254,218
2 nd Fiscal Year	483,244
3 rd Fiscal Year	228,156
4 th Fiscal Year	9,721
5 th Fiscal Year	24,697
Thereafter	0
Total	\$ 2,000,035

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01908799%
Employer's proportionate share at MD 0.01992747%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,242,734
Employer's proportionate share of system NPL/(A) at MD \$ 4,450,148

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,097,331
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,233,582

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 671,382
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,196
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (54,203)

Employer's Total Pension Expense/(Income) \$ 620,375

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 283,865	\$ 6,343
Changes of assumptions	\$ 258,620	\$ 0
Net difference between projected and actual earnings on investments	\$ 374,915	\$ 0
Changes in proportionate share	\$ 255,277	\$ 304,419
Differences between employer contributions and employer's proportionate share of system contributions	\$ 197,625	\$ 173,631
Total (prior to post-MD contributions)	\$ 1,370,302	\$ 484,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 885,909

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 482,897
2 nd Fiscal Year	217,269
3 rd Fiscal Year	94,427
4 th Fiscal Year	56,580
5 th Fiscal Year	34,736
Thereafter	0
Total	\$ 885,909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01286010%
Employer's proportionate share at MD 0.01463341%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,858,446
Employer's proportionate share of system NPL/(A) at MD \$ 3,267,893

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,211,808
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,640,194

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 493,018
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 147,138
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (171,770)

Employer's Total Pension Expense/(Income) \$ 468,386

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 208,451	\$ 4,658
Changes of assumptions	\$ 189,913	\$ 0
Net difference between projected and actual earnings on investments	\$ 275,312	\$ 0
Changes in proportionate share	\$ 467,522	\$ 24,127
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 383,183
Total (prior to post-MD contributions)	\$ 1,141,198	\$ 411,968
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 729,230

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 349,244
2 nd Fiscal Year	196,059
3 rd Fiscal Year	126,386
4 th Fiscal Year	40,351
5 th Fiscal Year	17,191
Thereafter	0
Total	\$ 729,230

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00366217%
Employer's proportionate share at MD 0.00360251%

Employer's proportionate share of system NPL/(A) at prior MD \$ 813,999
Employer's proportionate share of system NPL/(A) at MD \$ 804,503

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,283,063
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 403,789

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 121,373
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (77,452)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,449)

Employer's Total Pension Expense/(Income) \$ 42,472

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,317	\$ 1,147
Changes of assumptions	\$ 46,754	\$ 0
Net difference between projected and actual earnings on investments	\$ 67,777	\$ 0
Changes in proportionate share	\$ 0	\$ 168,923
Differences between employer contributions and employer's proportionate share of system contributions	\$ 82,670	\$ 32,420
Total (prior to post-MD contributions)	\$ 248,518	\$ 202,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,028

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 24,708
2 nd Fiscal Year	(779)
3 rd Fiscal Year	8,305
4 th Fiscal Year	8,829
5 th Fiscal Year	4,966
Thereafter	0
Total	\$ 46,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.37456974%
Employer's proportionate share at MD 0.39282598%

Employer's proportionate share of system NPL/(A) at prior MD \$ 83,256,525
Employer's proportionate share of system NPL/(A) at MD \$ 87,724,817
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 139,908,170
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,030,127

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,234,814
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 673,739
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 656,402

Employer's Total Pension Expense/(Income) \$ 14,564,955

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,595,764	\$ 125,035
Changes of assumptions	\$ 5,098,124	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,390,613	\$ 0
Changes in proportionate share	\$ 6,034,130	\$ 1,294,501
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,642,682	\$ 1,992,418
Total (prior to post-MD contributions)	\$ 25,761,313	\$ 3,411,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,349,359

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,981,360
2 nd Fiscal Year	6,032,489
3 rd Fiscal Year	3,697,560
4 th Fiscal Year	1,211,763
5 th Fiscal Year	426,187
Thereafter	0
Total	\$ 22,349,359

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04885048%
Employer's proportionate share at MD 0.05060588%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,858,115
Employer's proportionate share of system NPL/(A) at MD \$ 11,301,166
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,023,696
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,672,189

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,704,977
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 29,913
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (40,236)

Employer's Total Pension Expense/(Income) \$ 1,694,654

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 720,875	\$ 16,108
Changes of assumptions	\$ 656,767	\$ 0
Net difference between projected and actual earnings on investments	\$ 952,097	\$ 0
Changes in proportionate share	\$ 714,927	\$ 999,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 447,363	\$ 250,782
Total (prior to post-MD contributions)	\$ 3,492,029	\$ 1,266,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,225,340

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,222,361
2 nd Fiscal Year	608,160
3 rd Fiscal Year	245,750
4 th Fiscal Year	81,859
5 th Fiscal Year	67,211
Thereafter	0
Total	\$ 2,225,340

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04077055%
Employer's proportionate share at MD 0.04077216%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,062,169
Employer's proportionate share of system NPL/(A) at MD \$ 9,105,127

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,521,337
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,569,971

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,373,667
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (337,040)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 389,911

Employer's Total Pension Expense/(Income) \$ 1,426,538

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 580,795	\$ 12,978
Changes of assumptions	\$ 529,144	\$ 0
Net difference between projected and actual earnings on investments	\$ 767,086	\$ 0
Changes in proportionate share	\$ 230,224	\$ 1,221,716
Differences between employer contributions and employer's proportionate share of system contributions	\$ 620,260	\$ 245,345
Total (prior to post-MD contributions)	\$ 2,727,509	\$ 1,480,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,247,470

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)
1 st Fiscal Year	\$ 910,306
2 nd Fiscal Year	247,352
3 rd Fiscal Year	26,493
4 th Fiscal Year	20,208
5 th Fiscal Year	43,112
Thereafter	0
Total	\$ 1,247,470

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01037918%
Employer's proportionate share at MD 0.01264972%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,307,006
Employer's proportionate share of system NPL/(A) at MD \$ 2,824,901

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,505,301
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,417,851

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 426,185
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,326)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (136,393)

Employer's Total Pension Expense/(Income) \$ 271,466

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 180,194	\$ 4,026
Changes of assumptions	\$ 164,169	\$ 0
Net difference between projected and actual earnings on investments	\$ 237,991	\$ 0
Changes in proportionate share	\$ 579,699	\$ 491,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 253,181
Total (prior to post-MD contributions)	\$ 1,162,053	\$ 748,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 413,456

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 243,958
2 nd Fiscal Year	106,592
3 rd Fiscal Year	1,583
4 th Fiscal Year	30,952
5 th Fiscal Year	30,370
Thereafter	0
Total	\$ 413,456

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06777478%
Employer's proportionate share at MD 0.06447753%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,064,465
Employer's proportionate share of system NPL/(A) at MD \$ 14,398,945

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,964,197
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,227,001

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,172,331
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 124,565
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (161,211)

Employer's Total Pension Expense/(Income) \$ 2,135,685

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 918,475	\$ 20,523
Changes of assumptions	\$ 836,794	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,213,078	\$ 0
Changes in proportionate share	\$ 1,033,365	\$ 1,417,466
Differences between employer contributions and employer's proportionate share of system contributions	\$ 357,114	\$ 383,604
Total (prior to post-MD contributions)	\$ 4,358,826	\$ 1,821,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,537,233

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)
1 st Fiscal Year	\$ 1,615,054
2 nd Fiscal Year	776,287
3 rd Fiscal Year	209,757
4 th Fiscal Year	(72,255)
5 th Fiscal Year	8,390
Thereafter	0
Total	\$ 2,537,233

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08943076%
Employer's proportionate share at MD 0.09244985%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,877,992
Employer's proportionate share of system NPL/(A) at MD \$ 20,645,646

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,926,767
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,362,295

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,114,755
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 386,125
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,974)

Employer's Total Pension Expense/(Income) \$ 3,487,906

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,316,938	\$ 29,426
Changes of assumptions	\$ 1,199,821	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,739,348	\$ 0
Changes in proportionate share	\$ 1,056,833	\$ 765,285
Differences between employer contributions and employer's proportionate share of system contributions	\$ 935,338	\$ 426,425
Total (prior to post-MD contributions)	\$ 6,248,278	\$ 1,221,136
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,027,142

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)
1 st Fiscal Year	\$ 2,610,078
2 nd Fiscal Year	1,338,147
3 rd Fiscal Year	696,397
4 th Fiscal Year	254,316
5 th Fiscal Year	128,203
Thereafter	0
Total	\$ 5,027,142

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00202926%
Employer's proportionate share at MD 0.00196282%

Employer's proportionate share of system NPL/(A) at prior MD \$ 451,049
Employer's proportionate share of system NPL/(A) at MD \$ 438,332
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 699,074
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 220,004

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 66,130
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,309
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,940

Employer's Total Pension Expense/(Income) \$ 85,379

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,960	\$ 625
Changes of assumptions	\$ 25,474	\$ 0
Net difference between projected and actual earnings on investments	\$ 36,928	\$ 0
Changes in proportionate share	\$ 21,317	\$ 9,376
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,681	\$ 5,129
Total (prior to post-MD contributions)	\$ 143,360	\$ 15,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 128,230

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64,938
2 nd Fiscal Year	36,593
3 rd Fiscal Year	20,684
4 th Fiscal Year	4,539
5 th Fiscal Year	1,477
Thereafter	0
Total	\$ 128,230

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00547026%
Employer's proportionate share at MD 0.00461694%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,215,888
Employer's proportionate share of system NPL/(A) at MD \$ 1,031,042

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,644,361
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 517,492

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 155,551
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 418
 - 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) \$ 164,827

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 65,768	\$ 1,470
Changes of assumptions	\$ 59,919	\$ 0
Net difference between projected and actual earnings on investments	\$ 86,863	\$ 0
Changes in proportionate share	\$ 153,209	\$ 219,464
Differences between employer contributions and employer's proportionate share of system contributions	\$ 92,897	\$ 24,905
Total (prior to post-MD contributions)	\$ 458,656	\$ 245,839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 212,817

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 124,021
2 nd Fiscal Year	75,320
3 rd Fiscal Year	25,672
4 th Fiscal Year	(10,353)
5 th Fiscal Year	(1,842)
Thereafter	0
Total	\$ 212,817

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.04297280%

Employer's proportionate share at MD 0.04510616%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,551,669

Employer's proportionate share of system NPL/(A) at MD \$ 10,072,984

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,064,926

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,055,750

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,519,685

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 409,239
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (310,636)

Employer's Total Pension Expense/(Income) \$ 1,618,288

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 642,532	\$ 14,357
Changes of assumptions	\$ 585,391	\$ 0
Net difference between projected and actual earnings on investments	\$ 848,626	\$ 0
Changes in proportionate share	\$ 795,377	\$ 194,303
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 517,864
Total (prior to post-MD contributions)	\$ 2,871,926	\$ 726,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,145,402

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,181,818
2 nd Fiscal Year	586,051
3 rd Fiscal Year	272,161
4 th Fiscal Year	64,405
5 th Fiscal Year	40,966
Thereafter	0
Total	\$ 2,145,402

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00143284%

Employer's proportionate share at MD 0.00136646%

Employer's proportionate share of system NPL/(A) at prior MD \$ 318,481

Employer's proportionate share of system NPL/(A) at MD \$ 305,154

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 486,676

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 153,160

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,038

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,013)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,445

Employer's Total Pension Expense/(Income) \$ 57,470

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,465	\$ 435
Changes of assumptions	\$ 17,734	\$ 0
Net difference between projected and actual earnings on investments	\$ 25,709	\$ 0
Changes in proportionate share	\$ 74,839	\$ 56,184
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,608	\$ 1,064
Total (prior to post-MD contributions)	\$ 185,355	\$ 57,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 127,672

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 44,747
2 nd Fiscal Year	36,146
3 rd Fiscal Year	35,332
4 th Fiscal Year	9,801
5 th Fiscal Year	1,645
Thereafter	0
Total	\$ 127,672

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07970054%
Employer's proportionate share at MD 0.07991030%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,715,232
Employer's proportionate share of system NPL/(A) at MD \$ 17,845,348

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,460,704
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,956,792

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,692,281
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (112,367)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,122)

Employer's Total Pension Expense/(Income) \$ 2,568,792

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,138,314	\$ 25,435
Changes of assumptions	\$ 1,037,082	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,503,429	\$ 0
Changes in proportionate share	\$ 335,263	\$ 932,329
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,284,071	\$ 996,724
Total (prior to post-MD contributions)	\$ 5,298,159	\$ 1,954,488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,343,671

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,962,054
2 nd Fiscal Year	980,472
3 rd Fiscal Year	399,680
4 th Fiscal Year	(18,016)
5 th Fiscal Year	19,480
Thereafter	0
Total	\$ 3,343,671

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00199251%
Employer's proportionate share at MD 0.00230005%

Employer's proportionate share of system NPL/(A) at prior MD \$ 442,880
Employer's proportionate share of system NPL/(A) at MD \$ 513,641

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 819,182
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 257,802

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,492
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,432)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,503)

Employer's Total Pension Expense/(Income) \$ 54,557

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,764	\$ 732
Changes of assumptions	\$ 29,850	\$ 0
Net difference between projected and actual earnings on investments	\$ 43,273	\$ 0
Changes in proportionate share	\$ 52,535	\$ 41,974
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,651	\$ 17,906
Total (prior to post-MD contributions)	\$ 170,073	\$ 60,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 109,461

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,442
2 nd Fiscal Year	26,347
3 rd Fiscal Year	20,243
4 th Fiscal Year	11,134
5 th Fiscal Year	4,295
Thereafter	0
Total	\$ 109,461

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02287358%
Employer's proportionate share at MD 0.02118262%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,084,166
Employer's proportionate share of system NPL/(A) at MD \$ 4,730,444

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,544,363
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,374,266

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 713,670
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,863)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,752)

Employer's Total Pension Expense/(Income) \$ 678,055

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 301,744	\$ 6,742
Changes of assumptions	\$ 274,910	\$ 0
Net difference between projected and actual earnings on investments	\$ 398,529	\$ 0
Changes in proportionate share	\$ 186,095	\$ 394,616
Differences between employer contributions and employer's proportionate share of system contributions	\$ 259,399	\$ 116,873
Total (prior to post-MD contributions)	\$ 1,420,677	\$ 518,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 902,446

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 531,600
2 nd Fiscal Year	247,569
3 rd Fiscal Year	111,716
4 th Fiscal Year	7,844
5 th Fiscal Year	3,717
Thereafter	0
Total	\$ 902,446

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10973550%
Employer's proportionate share at MD 0.10837971%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,391,176
Employer's proportionate share of system NPL/(A) at MD \$ 24,203,059

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 38,600,316
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,147,802

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,651,452
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 282,860
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (913,786)

Employer's Total Pension Expense/(Income) \$ 3,020,526

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,543,857	\$ 34,497
Changes of assumptions	\$ 1,406,560	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,039,052	\$ 0
Changes in proportionate share	\$ 1,270,630	\$ 1,350,180
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,552,952
Total (prior to post-MD contributions)	\$ 6,260,099	\$ 2,937,629
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,322,470

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)
1 st Fiscal Year	\$ 2,209,278
2 nd Fiscal Year	960,753
3 rd Fiscal Year	250,704
4 th Fiscal Year	(114,501)
5 th Fiscal Year	16,236
Thereafter	0
Total	\$ 3,322,470

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09239523%
Employer's proportionate share at MD 0.09034321%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,536,912
Employer's proportionate share of system NPL/(A) at MD \$ 20,175,197

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,176,470
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,126,171

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,043,779
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (255,061)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (341,193)

Employer's Total Pension Expense/(Income) \$ 2,447,525

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,286,929	\$ 28,756
Changes of assumptions	\$ 1,172,481	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,699,714	\$ 0
Changes in proportionate share	\$ 707,974	\$ 1,810,647
Differences between employer contributions and employer's proportionate share of system contributions	\$ 330,780	\$ 632,022
Total (prior to post-MD contributions)	\$ 5,197,878	\$ 2,471,425
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,726,453

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,813,044
2 nd Fiscal Year	766,528
3 rd Fiscal Year	177,475
4 th Fiscal Year	(65,079)
5 th Fiscal Year	34,486
Thereafter	0
Total	\$ 2,726,453

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.31146706%
Employer's proportionate share at MD 0.31573477%

Employer's proportionate share of system NPL/(A) at prior MD \$ 69,230,539
Employer's proportionate share of system NPL/(A) at MD \$ 70,509,020

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 112,451,508
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,389,314

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,637,512
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 908,362
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,820,017)

Employer's Total Pension Expense/(Income) \$ 9,725,857

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,497,608	\$ 100,497
Changes of assumptions	\$ 4,097,629	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,940,222	\$ 0
Changes in proportionate share	\$ 4,051,385	\$ 4,339,651
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,064,989
Total (prior to post-MD contributions)	\$ 18,586,844	\$ 7,505,137
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,081,707

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,090,192
2 nd Fiscal Year	3,042,999
3 rd Fiscal Year	800,305
4 th Fiscal Year	(36,911)
5 th Fiscal Year	185,123
Thereafter	0
Total	\$ 11,081,707

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03402822%
Employer's proportionate share at MD 0.03648992%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,563,535
Employer's proportionate share of system NPL/(A) at MD \$ 8,148,829
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,996,182
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,089,994

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,229,392
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 53,615
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,171)

Employer's Total Pension Expense/(Income) \$ 1,259,836

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 519,795	\$ 11,615
Changes of assumptions	\$ 473,569	\$ 0
Net difference between projected and actual earnings on investments	\$ 686,520	\$ 0
Changes in proportionate share	\$ 787,653	\$ 662,935
Differences between employer contributions and employer's proportionate share of system contributions	\$ 231,352	\$ 176,367
Total (prior to post-MD contributions)	\$ 2,698,889	\$ 850,917
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,847,972

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 985,700
2 nd Fiscal Year	528,561
3 rd Fiscal Year	207,586
4 th Fiscal Year	72,862
5 th Fiscal Year	53,263
Thereafter	0
Total	\$ 1,847,972

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04498429%
Employer's proportionate share at MD 0.04083804%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,998,767
Employer's proportionate share of system NPL/(A) at MD \$ 9,119,839
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,544,800
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,577,355

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,375,886
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (263,476)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (49,088)

Employer's Total Pension Expense/(Income) \$ 1,063,322

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 581,733	\$ 12,999
Changes of assumptions	\$ 529,999	\$ 0
Net difference between projected and actual earnings on investments	\$ 768,325	\$ 0
Changes in proportionate share	\$ 327,532	\$ 1,089,399
Differences between employer contributions and employer's proportionate share of system contributions	\$ 251,787	\$ 200,444
Total (prior to post-MD contributions)	\$ 2,459,376	\$ 1,302,842
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,156,534

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 829,655
2 nd Fiscal Year	380,742
3 rd Fiscal Year	70,310
4 th Fiscal Year	(100,673)
5 th Fiscal Year	(23,498)
Thereafter	0
Total	\$ 1,156,534

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03749944%

Employer's proportionate share at MD 0.02974081%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,335,092

Employer's proportionate share of system NPL/(A) at MD \$ 6,641,636

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,592,432

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,333,516

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,002,006

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (380,211)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (94,631)

Employer's Total Pension Expense/(Income) \$ 527,164

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 423,655	\$ 9,466
Changes of assumptions	\$ 385,978	\$ 0
Net difference between projected and actual earnings on investments	\$ 559,542	\$ 0
Changes in proportionate share	\$ 379,945	\$ 1,975,453
Differences between employer contributions and employer's proportionate share of system contributions	\$ 249,179	\$ 239,707
Total (prior to post-MD contributions)	\$ 1,998,299	\$ 2,224,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (226,327)

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)
1 st Fiscal Year	\$ 302,147
2 nd Fiscal Year	(17,237)
3 rd Fiscal Year	(195,501)
4 th Fiscal Year	(246,374)
5 th Fiscal Year	(69,362)
Thereafter	0
Total	\$ (226,327)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07110167%
Employer's proportionate share at MD 0.06608290%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,803,941
Employer's proportionate share of system NPL/(A) at MD \$ 14,757,451
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,535,963
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,406,940

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,226,418
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (188,748)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 69,595

Employer's Total Pension Expense/(Income) \$ 2,107,265

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 941,344	\$ 21,034
Changes of assumptions	\$ 857,629	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,243,281	\$ 0
Changes in proportionate share	\$ 257,086	\$ 1,196,699
Differences between employer contributions and employer's proportionate share of system contributions	\$ 983,128	\$ 319,013
Total (prior to post-MD contributions)	\$ 4,282,468	\$ 1,536,746
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,745,722

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)
1 st Fiscal Year	\$ 1,537,567
2 nd Fiscal Year	788,080
3 rd Fiscal Year	391,995
4 th Fiscal Year	11,993
5 th Fiscal Year	16,086
Thereafter	0
Total	\$ 2,745,722

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00315609%
Employer's proportionate share at MD 0.00300566%

Employer's proportionate share of system NPL/(A) at prior MD \$ 701,512
Employer's proportionate share of system NPL/(A) at MD \$ 671,216
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,070,490
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 336,891

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 101,265
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,937)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,079)

Employer's Total Pension Expense/(Income) \$ 77,249

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,815	\$ 957
Changes of assumptions	\$ 39,008	\$ 0
Net difference between projected and actual earnings on investments	\$ 56,548	\$ 0
Changes in proportionate share	\$ 23,167	\$ 89,163
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,904	\$ 13,255
Total (prior to post-MD contributions)	\$ 192,442	\$ 103,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 89,067

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 50,285
2 nd Fiscal Year	24,528
3 rd Fiscal Year	13,012
4 th Fiscal Year	(126)
5 th Fiscal Year	1,369
Thereafter	0
Total	\$ 89,067

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00869798%
Employer's proportionate share at MD 0.00943622%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,933,321
Employer's proportionate share of system NPL/(A) at MD \$ 2,107,271

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,360,787
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,057,664

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 317,918
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (130,449)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 116,003

Employer's Total Pension Expense/(Income) \$ 303,472

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 134,418	\$ 3,004
Changes of assumptions	\$ 122,464	\$ 0
Net difference between projected and actual earnings on investments	\$ 177,533	\$ 0
Changes in proportionate share	\$ 229,248	\$ 150,834
Differences between employer contributions and employer's proportionate share of system contributions	\$ 109,317	\$ 427,537
Total (prior to post-MD contributions)	\$ 772,980	\$ 581,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 191,605

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)
1 st Fiscal Year	\$ 175,417
2 nd Fiscal Year	19,324
3 rd Fiscal Year	9,418
4 th Fiscal Year	(10,022)
5 th Fiscal Year	(2,531)
Thereafter	0
Total	\$ 191,605

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09557726%
Employer's proportionate share at MD 0.09538790%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,244,190
Employer's proportionate share of system NPL/(A) at MD \$ 21,301,763

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,973,177
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,691,608

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,213,741
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (231,744)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (608,439)

Employer's Total Pension Expense/(Income) \$ 2,373,558

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,358,790	\$ 30,361
Changes of assumptions	\$ 1,237,951	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,794,624	\$ 0
Changes in proportionate share	\$ 308,934	\$ 1,725,009
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 922,901
Total (prior to post-MD contributions)	\$ 4,700,299	\$ 2,678,271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,022,028

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,570,388
2 nd Fiscal Year	429,018
3 rd Fiscal Year	54,123
4 th Fiscal Year	(66,900)
5 th Fiscal Year	35,399
Thereafter	0
Total	\$ 2,022,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03113458%
Employer's proportionate share at MD 0.03264765%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,920,359
Employer's proportionate share of system NPL/(A) at MD \$ 7,290,783

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,627,726
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,659,331

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,099,941
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 177,978
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (154,505)

Employer's Total Pension Expense/(Income) \$ 1,123,414

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 465,062	\$ 10,392
Changes of assumptions	\$ 423,704	\$ 0
Net difference between projected and actual earnings on investments	\$ 614,232	\$ 0
Changes in proportionate share	\$ 490,953	\$ 7,132
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,380	\$ 249,437
Total (prior to post-MD contributions)	\$ 2,021,331	\$ 266,961
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,754,370

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)
1 st Fiscal Year	\$ 871,212
2 nd Fiscal Year	477,011
3 rd Fiscal Year	286,833
4 th Fiscal Year	86,859
5 th Fiscal Year	32,455
Thereafter	0
Total	\$ 1,754,370

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00567020%
Employer's proportionate share at MD 0.00498487%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,260,329
Employer's proportionate share of system NPL/(A) at MD \$ 1,113,207
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,775,402
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 558,732

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 167,947
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (62,181)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,547)

Employer's Total Pension Expense/(Income) \$ 103,219

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,009	\$ 1,587
Changes of assumptions	\$ 64,694	\$ 0
Net difference between projected and actual earnings on investments	\$ 93,785	\$ 0
Changes in proportionate share	\$ 2,687	\$ 248,411
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,932	\$ 29,371
Total (prior to post-MD contributions)	\$ 306,107	\$ 279,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,738

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)
1 st Fiscal Year	\$ 58,324
2 nd Fiscal Year	6,365
3 rd Fiscal Year	(15,237)
4 th Fiscal Year	(19,523)
5 th Fiscal Year	(3,191)
Thereafter	0
Total	\$ 26,738

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00192085%
Employer's proportionate share at MD 0.00205345%

Employer's proportionate share of system NPL/(A) at prior MD \$ 426,952
Employer's proportionate share of system NPL/(A) at MD \$ 458,571

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 731,353
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 230,162

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,183
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,049
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,831)

Employer's Total Pension Expense/(Income) \$ 58,401

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,251	\$ 654
Changes of assumptions	\$ 26,650	\$ 0
Net difference between projected and actual earnings on investments	\$ 38,634	\$ 0
Changes in proportionate share	\$ 18,712	\$ 8,793
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 23,342
Total (prior to post-MD contributions)	\$ 113,247	\$ 32,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 80,458

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 40,788
2 nd Fiscal Year	21,387
3 rd Fiscal Year	13,005
4 th Fiscal Year	3,514
5 th Fiscal Year	1,763
Thereafter	0
Total	\$ 80,458

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01558313%

Employer's proportionate share at MD 0.01289059%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,463,700

Employer's proportionate share of system NPL/(A) at MD \$ 2,878,691

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,591,089

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,444,849

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 434,301

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (79,195)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,814)

Employer's Total Pension Expense/(Income) \$ 341,292

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 183,625	\$ 4,103
Changes of assumptions	\$ 167,295	\$ 0
Net difference between projected and actual earnings on investments	\$ 242,523	\$ 0
Changes in proportionate share	\$ 146,757	\$ 399,232
Differences between employer contributions and employer's proportionate share of system contributions	\$ 108,833	\$ 76,135
Total (prior to post-MD contributions)	\$ 849,033	\$ 479,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 369,563

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)
1 st Fiscal Year	\$ 274,649
2 nd Fiscal Year	125,483
3 rd Fiscal Year	42,520
4 th Fiscal Year	(50,243)
5 th Fiscal Year	(22,845)
Thereafter	0
Total	\$ 369,563

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01846850%
Employer's proportionate share at MD 0.01992931%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,105,038
Employer's proportionate share of system NPL/(A) at MD \$ 4,450,559

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,097,986
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,233,788

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 671,444
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,990)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 87,701

Employer's Total Pension Expense/(Income) \$ 707,155

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 283,891	\$ 6,343
Changes of assumptions	\$ 258,644	\$ 0
Net difference between projected and actual earnings on investments	\$ 374,949	\$ 0
Changes in proportionate share	\$ 318,299	\$ 458,699
Differences between employer contributions and employer's proportionate share of system contributions	\$ 262,444	\$ 0
Total (prior to post-MD contributions)	\$ 1,498,227	\$ 465,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,033,185

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 544,947
2 nd Fiscal Year	276,239
3 rd Fiscal Year	115,213
4 th Fiscal Year	59,126
5 th Fiscal Year	37,660
Thereafter	0
Total	\$ 1,033,185

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05259761%
Employer's proportionate share at MD 0.05016953%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,690,998
Employer's proportionate share of system NPL/(A) at MD \$ 11,203,721
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,868,286
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,623,281

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,690,276
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,872)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (142,178)

Employer's Total Pension Expense/(Income) \$ 1,526,226

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 714,660	\$ 15,969
Changes of assumptions	\$ 651,104	\$ 0
Net difference between projected and actual earnings on investments	\$ 943,888	\$ 0
Changes in proportionate share	\$ 340,447	\$ 849,625
Differences between employer contributions and employer's proportionate share of system contributions	\$ 263,594	\$ 278,380
Total (prior to post-MD contributions)	\$ 2,913,693	\$ 1,143,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,769,719

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,055,411
2 nd Fiscal Year	485,173
3 rd Fiscal Year	238,988
4 th Fiscal Year	(16,834)
5 th Fiscal Year	6,981
Thereafter	0
Total	\$ 1,769,719

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00865112%
Employer's proportionate share at MD 0.00890548%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,922,905
Employer's proportionate share of system NPL/(A) at MD \$ 1,988,747
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,171,759
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 998,176

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 300,037
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 72,562
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,473)

Employer's Total Pension Expense/(Income) \$ 347,126

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 126,858	\$ 2,835
Changes of assumptions	\$ 115,576	\$ 0
Net difference between projected and actual earnings on investments	\$ 167,547	\$ 0
Changes in proportionate share	\$ 313,560	\$ 74,136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,207	\$ 71,958
Total (prior to post-MD contributions)	\$ 728,748	\$ 148,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 579,819

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 297,682
2 nd Fiscal Year	164,579
3 rd Fiscal Year	87,461
4 th Fiscal Year	24,049
5 th Fiscal Year	6,049
Thereafter	0
Total	\$ 579,819

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03053711%
Employer's proportionate share at MD 0.03401857%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,787,558
Employer's proportionate share of system NPL/(A) at MD \$ 7,596,933

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,115,991
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,812,991

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,146,130
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 430,506
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (125,231)

Employer's Total Pension Expense/(Income) \$ 1,451,405

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 484,591	\$ 10,828
Changes of assumptions	\$ 441,495	\$ 0
Net difference between projected and actual earnings on investments	\$ 640,024	\$ 0
Changes in proportionate share	\$ 1,251,515	\$ 241,779
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,686	\$ 218,205
Total (prior to post-MD contributions)	\$ 2,870,311	\$ 470,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,399,499

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,161,500
2 nd Fiscal Year	698,708
3 rd Fiscal Year	346,444
4 th Fiscal Year	129,138
5 th Fiscal Year	63,709
Thereafter	0
Total	\$ 2,399,499

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02366392%
Employer's proportionate share at MD 0.02586258%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,259,837
Employer's proportionate share of system NPL/(A) at MD \$ 5,775,560

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,211,168
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,898,822

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 871,344
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,746
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,017)

Employer's Total Pension Expense/(Income) \$ 842,073

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 368,410	\$ 8,232
Changes of assumptions	\$ 335,646	\$ 0
Net difference between projected and actual earnings on investments	\$ 486,578	\$ 0
Changes in proportionate share	\$ 355,559	\$ 275,398
Differences between employer contributions and employer's proportionate share of system contributions	\$ 147,573	\$ 130,426
Total (prior to post-MD contributions)	\$ 1,693,766	\$ 414,056
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,279,710

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)
1 st Fiscal Year	\$ 627,453
2 nd Fiscal Year	310,204
3 rd Fiscal Year	199,494
4 th Fiscal Year	97,939
5 th Fiscal Year	44,619
Thereafter	0
Total	\$ 1,279,710

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00184749%
Employer's proportionate share at MD 0.00186309%

Employer's proportionate share of system NPL/(A) at prior MD \$ 410,646
Employer's proportionate share of system NPL/(A) at MD \$ 416,060

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 663,555
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 208,826

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,770
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,953)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,087

Employer's Total Pension Expense/(Income) \$ 69,904

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,540	\$ 593
Changes of assumptions	\$ 24,179	\$ 0
Net difference between projected and actual earnings on investments	\$ 35,052	\$ 0
Changes in proportionate share	\$ 11,918	\$ 16,901
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,051	\$ 8,668
Total (prior to post-MD contributions)	\$ 136,740	\$ 26,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 110,578

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)
1 st Fiscal Year	\$ 54,159
2 nd Fiscal Year	28,851
3 rd Fiscal Year	16,763
4 th Fiscal Year	7,538
5 th Fiscal Year	3,267
Thereafter	0
Total	\$ 110,578

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01396279%
Employer's proportionate share at MD 0.01460934%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,103,543
Employer's proportionate share of system NPL/(A) at MD \$ 3,262,518

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,203,235
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,637,496

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 492,208
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,710
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 349,778

Employer's Total Pension Expense/(Income) \$ 865,696

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 208,108	\$ 4,650
Changes of assumptions	\$ 189,601	\$ 0
Net difference between projected and actual earnings on investments	\$ 274,860	\$ 0
Changes in proportionate share	\$ 202,920	\$ 295,190
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,010,365	\$ 81,316
Total (prior to post-MD contributions)	\$ 1,885,854	\$ 381,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,504,698

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 704,456
2 nd Fiscal Year	484,918
3 rd Fiscal Year	234,557
4 th Fiscal Year	56,605
5 th Fiscal Year	24,163
Thereafter	0
Total	\$ 1,504,698

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01286774%
Employer's proportionate share at MD 0.01363166%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,860,144
Employer's proportionate share of system NPL/(A) at MD \$ 3,044,185

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,855,027
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,527,912

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 459,268
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,864
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,767

Employer's Total Pension Expense/(Income) \$ 479,899

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 194,182	\$ 4,339
Changes of assumptions	\$ 176,913	\$ 0
Net difference between projected and actual earnings on investments	\$ 256,466	\$ 0
Changes in proportionate share	\$ 109,367	\$ 32,599
Differences between employer contributions and employer's proportionate share of system contributions	\$ 162,525	\$ 53,738
Total (prior to post-MD contributions)	\$ 899,453	\$ 90,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 808,777

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 371,018
2 nd Fiscal Year	213,643
3 rd Fiscal Year	139,596
4 th Fiscal Year	60,174
5 th Fiscal Year	24,343
Thereafter	0
Total	\$ 808,777

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00725390%
Employer's proportionate share at MD 0.00783889%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,612,342
Employer's proportionate share of system NPL/(A) at MD \$ 1,750,559
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,791,884
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 878,627

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 264,102
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (45,458)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,265)

Employer's Total Pension Expense/(Income) \$ 203,379

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 111,664	\$ 2,495
Changes of assumptions	\$ 101,734	\$ 0
Net difference between projected and actual earnings on investments	\$ 147,481	\$ 0
Changes in proportionate share	\$ 113,491	\$ 190,479
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,390	\$ 42,615
Total (prior to post-MD contributions)	\$ 513,760	\$ 235,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 278,171

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 161,386
2 nd Fiscal Year	68,828
3 rd Fiscal Year	22,447
4 th Fiscal Year	13,769
5 th Fiscal Year	11,740
Thereafter	0
Total	\$ 278,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05230015%
Employer's proportionate share at MD 0.05373056%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,624,881
Employer's proportionate share of system NPL/(A) at MD \$ 11,998,961

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,136,576
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,022,421

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,810,252
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (77,765)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (111,720)

Employer's Total Pension Expense/(Income) \$ 1,620,767

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 765,386	\$ 17,102
Changes of assumptions	\$ 697,319	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,010,885	\$ 0
Changes in proportionate share	\$ 607,631	\$ 1,021,929
Differences between employer contributions and employer's proportionate share of system contributions	\$ 316,757	\$ 309,098
Total (prior to post-MD contributions)	\$ 3,397,978	\$ 1,348,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,049,849

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,196,204
2 nd Fiscal Year	553,790
3 rd Fiscal Year	190,351
4 th Fiscal Year	51,209
5 th Fiscal Year	58,295
Thereafter	0
Total	\$ 2,049,849

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00793335%
Employer's proportionate share at MD 0.00611207%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,763,365
Employer's proportionate share of system NPL/(A) at MD \$ 1,364,931
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,176,863
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 685,075

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 205,924
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (75,318)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,686)

Employer's Total Pension Expense/(Income) \$ 125,920

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 87,066	\$ 1,945
Changes of assumptions	\$ 79,323	\$ 0
Net difference between projected and actual earnings on investments	\$ 114,992	\$ 0
Changes in proportionate share	\$ 108,735	\$ 434,178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,495	\$ 30,410
Total (prior to post-MD contributions)	\$ 431,611	\$ 466,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,922)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 76,265
2 nd Fiscal Year	8,481
3 rd Fiscal Year	(43,765)
4 th Fiscal Year	(58,838)
5 th Fiscal Year	(17,066)
Thereafter	0
Total	\$ (34,922)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01375240%
Employer's proportionate share at MD 0.01400051%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,056,779
Employer's proportionate share of system NPL/(A) at MD \$ 3,126,555
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,986,396
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,569,255

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 471,695
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 36,750
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (91,580)

Employer's Total Pension Expense/(Income) \$ 416,865

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 199,436	\$ 4,456
Changes of assumptions	\$ 181,700	\$ 0
Net difference between projected and actual earnings on investments	\$ 263,405	\$ 0
Changes in proportionate share	\$ 293,228	\$ 259,154
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,666	\$ 145,933
Total (prior to post-MD contributions)	\$ 946,435	\$ 409,543
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 536,892

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 325,246
2 nd Fiscal Year	162,098
3 rd Fiscal Year	38,267
4 th Fiscal Year	550
5 th Fiscal Year	10,731
Thereafter	0
Total	\$ 536,892

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00510993%
Employer's proportionate share at MD 0.00568826%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,135,797
Employer's proportionate share of system NPL/(A) at MD \$ 1,270,287

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,025,920
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 637,572

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 191,645
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,428)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,670

Employer's Total Pension Expense/(Income) \$ 185,887

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,029	\$ 1,811
Changes of assumptions	\$ 73,823	\$ 0
Net difference between projected and actual earnings on investments	\$ 107,019	\$ 0
Changes in proportionate share	\$ 87,005	\$ 75,553
Differences between employer contributions and employer's proportionate share of system contributions	\$ 75,984	\$ 23,607
Total (prior to post-MD contributions)	\$ 424,860	\$ 100,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 323,889

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)
1 st Fiscal Year	\$ 135,253
2 nd Fiscal Year	79,291
3 rd Fiscal Year	65,042
4 th Fiscal Year	31,704
5 th Fiscal Year	12,599
Thereafter	0
Total	\$ 323,889

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00626550%
Employer's proportionate share at MD 0.00790793%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,392,648
Employer's proportionate share of system NPL/(A) at MD \$ 1,765,977

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,816,474
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 886,365

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 266,428
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,178
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 68,942

Employer's Total Pension Expense/(Income) \$ 383,548

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 112,648	\$ 2,517
Changes of assumptions	\$ 102,630	\$ 0
Net difference between projected and actual earnings on investments	\$ 148,779	\$ 0
Changes in proportionate share	\$ 389,140	\$ 167,870
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,299	\$ 37,112
Total (prior to post-MD contributions)	\$ 816,496	\$ 207,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 608,997

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)
1 st Fiscal Year	\$ 293,412
2 nd Fiscal Year	166,196
3 rd Fiscal Year	78,888
4 th Fiscal Year	46,583
5 th Fiscal Year	23,919
Thereafter	0
Total	\$ 608,997

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00058050%
Employer's proportionate share at MD 0.00043616%

Employer's proportionate share of system NPL/(A) at prior MD \$ 129,029
Employer's proportionate share of system NPL/(A) at MD \$ 97,402
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 155,342
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 48,887

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,695
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,143)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,740

Employer's Total Pension Expense/(Income) \$ 19,292

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,213	\$ 139
Changes of assumptions	\$ 5,661	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,206	\$ 0
Changes in proportionate share	\$ 24,557	\$ 23,749
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,962	\$ 7,368
Total (prior to post-MD contributions)	\$ 68,599	\$ 31,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,343

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,257
2 nd Fiscal Year	12,676
3 rd Fiscal Year	4,665
4 th Fiscal Year	543
5 th Fiscal Year	203
Thereafter	0
Total	\$ 37,343

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01303840%
Employer's proportionate share at MD 0.01275933%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,898,077
Employer's proportionate share of system NPL/(A) at MD \$ 2,849,378
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,544,339
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,430,137

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 429,878
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (74,854)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,789

Employer's Total Pension Expense/(Income) \$ 397,813

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 181,755	\$ 4,061
Changes of assumptions	\$ 165,592	\$ 0
Net difference between projected and actual earnings on investments	\$ 240,054	\$ 0
Changes in proportionate share	\$ 214,057	\$ 176,428
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,009	\$ 68,318
Total (prior to post-MD contributions)	\$ 861,467	\$ 248,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 612,660

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 340,955
2 nd Fiscal Year	194,090
3 rd Fiscal Year	68,831
4 th Fiscal Year	3,349
5 th Fiscal Year	5,434
Thereafter	0
Total	\$ 612,660

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01467836%
Employer's proportionate share at MD 0.01383857%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,262,595
Employer's proportionate share of system NPL/(A) at MD \$ 3,090,391
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,928,719
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,551,104

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 466,239
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 57,847
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,505)

Employer's Total Pension Expense/(Income) \$ 484,581

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 197,129	\$ 4,405
Changes of assumptions	\$ 179,598	\$ 0
Net difference between projected and actual earnings on investments	\$ 260,358	\$ 0
Changes in proportionate share	\$ 94,851	\$ 135,087
Differences between employer contributions and employer's proportionate share of system contributions	\$ 84,857	\$ 85,847
Total (prior to post-MD contributions)	\$ 816,793	\$ 225,339
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 591,454

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 342,190
2 nd Fiscal Year	156,525
3 rd Fiscal Year	93,031
4 th Fiscal Year	988
5 th Fiscal Year	(1,280)
Thereafter	0
Total	\$ 591,454

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00057421%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 128,231

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 204,510
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 64,361

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,346
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,417
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,500

Employer's Total Pension Expense/(Income) \$ 41,263

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,180	\$ 183
Changes of assumptions	\$ 7,452	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,803	\$ 0
Changes in proportionate share	\$ 81,034	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,620	\$ 13,704
Total (prior to post-MD contributions)	\$ 119,089	\$ 13,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 105,202

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)
1 st Fiscal Year	\$ 36,079
2 nd Fiscal Year	26,939
3 rd Fiscal Year	19,966
4 th Fiscal Year	15,822
5 th Fiscal Year	6,395
Thereafter	0
Total	\$ 105,202

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00113791%
Employer's proportionate share at MD 0.00079755%

Employer's proportionate share of system NPL/(A) at prior MD \$ 252,926
Employer's proportionate share of system NPL/(A) at MD \$ 178,107

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 284,054
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 89,394

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,870
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,904)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,249

Employer's Total Pension Expense/(Income) \$ 24,215

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,361	\$ 254
Changes of assumptions	\$ 10,351	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,005	\$ 0
Changes in proportionate share	\$ 9,965	\$ 65,427
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,300	\$ 5,632
Total (prior to post-MD contributions)	\$ 67,982	\$ 71,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,331)

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)
1 st Fiscal Year	\$ 13,639
2 nd Fiscal Year	954
3 rd Fiscal Year	(6,926)
4 th Fiscal Year	(8,474)
5 th Fiscal Year	(2,524)
Thereafter	0
Total	\$ (3,331)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00741775%
Employer's proportionate share at MD 0.00893192%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,648,761
Employer's proportionate share of system NPL/(A) at MD \$ 1,994,652

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,181,176
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,001,139

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 300,928
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,700)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,835)

Employer's Total Pension Expense/(Income) \$ 269,393

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 127,234	\$ 2,843
Changes of assumptions	\$ 115,919	\$ 0
Net difference between projected and actual earnings on investments	\$ 168,045	\$ 0
Changes in proportionate share	\$ 321,148	\$ 119,470
Differences between employer contributions and employer's proportionate share of system contributions	\$ 75,554	\$ 56,809
Total (prior to post-MD contributions)	\$ 807,900	\$ 179,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 628,778

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 249,256
2 nd Fiscal Year	161,664
3 rd Fiscal Year	113,126
4 th Fiscal Year	74,668
5 th Fiscal Year	30,064
Thereafter	0
Total	\$ 628,778

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00223880%
Employer's proportionate share at MD 0.00101411%

Employer's proportionate share of system NPL/(A) at prior MD \$ 497,624
Employer's proportionate share of system NPL/(A) at MD \$ 226,468
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 361,184
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 113,667

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 34,167
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,786)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (45,416)
Employer's Total Pension Expense/(Income) \$ (21,035)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,446	\$ 323
Changes of assumptions	\$ 13,161	\$ 0
Net difference between projected and actual earnings on investments	\$ 19,079	\$ 0
Changes in proportionate share	\$ 67,703	\$ 207,727
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 96,264
Total (prior to post-MD contributions)	\$ 114,389	\$ 304,314
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (189,925)

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)
1 st Fiscal Year	\$ (39,100)
2 nd Fiscal Year	(51,490)
3 rd Fiscal Year	(40,005)
4 th Fiscal Year	(41,904)
5 th Fiscal Year	(17,424)
Thereafter	0
Total	\$ (189,925)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00607409%
Employer's proportionate share at MD 0.00569296%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,350,103
Employer's proportionate share of system NPL/(A) at MD \$ 1,271,336
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,027,594
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 638,099

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 191,803
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,506
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,790)

Employer's Total Pension Expense/(Income) \$ 194,519

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,096	\$ 1,812
Changes of assumptions	\$ 73,884	\$ 0
Net difference between projected and actual earnings on investments	\$ 107,107	\$ 0
Changes in proportionate share	\$ 93,699	\$ 78,863
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,960	\$ 32,780
Total (prior to post-MD contributions)	\$ 380,746	\$ 113,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 267,291

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)
1 st Fiscal Year	\$ 155,972
2 nd Fiscal Year	84,729
3 rd Fiscal Year	31,642
4 th Fiscal Year	(4,424)
5 th Fiscal Year	(629)
Thereafter	0
Total	\$ 267,291

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 241

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 459	\$ 0
Total (prior to post-MD contributions)	\$ 459	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 241
2 nd Fiscal Year	174
3 rd Fiscal Year	44
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00757373%

Employer's proportionate share at MD 0.00745809%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,683,431

Employer's proportionate share of system NPL/(A) at MD \$ 1,665,520

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,656,259

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 835,944

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 251,273

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,196
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 48,863

Employer's Total Pension Expense/(Income) \$ 305,332

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 106,240	\$ 2,374
Changes of assumptions	\$ 96,792	\$ 0
Net difference between projected and actual earnings on investments	\$ 140,316	\$ 0
Changes in proportionate share	\$ 61,742	\$ 166,880
Differences between employer contributions and employer's proportionate share of system contributions	\$ 209,845	\$ 34,460
Total (prior to post-MD contributions)	\$ 614,935	\$ 203,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 411,221

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 222,717
2 nd Fiscal Year	109,548
3 rd Fiscal Year	47,512
4 th Fiscal Year	20,083
5 th Fiscal Year	11,360
Thereafter	0
Total	\$ 411,221

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00982158%
Employer's proportionate share at MD 0.01183044%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,183,066
Employer's proportionate share of system NPL/(A) at MD \$ 2,641,941

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,213,507
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,326,022

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 398,583
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 70,382
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (59,159)

Employer's Total Pension Expense/(Income) \$ 409,806

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 168,523	\$ 3,766
Changes of assumptions	\$ 153,536	\$ 0
Net difference between projected and actual earnings on investments	\$ 222,577	\$ 0
Changes in proportionate share	\$ 412,403	\$ 254,709
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,416	\$ 119,047
Total (prior to post-MD contributions)	\$ 981,455	\$ 377,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 603,933

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)
1 st Fiscal Year	\$ 310,800
2 nd Fiscal Year	147,316
3 rd Fiscal Year	65,458
4 th Fiscal Year	50,394
5 th Fiscal Year	29,965
Thereafter	0
Total	\$ 603,933

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00630484%
Employer's proportionate share at MD 0.00806483%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,401,392
Employer's proportionate share of system NPL/(A) at MD \$ 1,801,016

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,872,355
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 903,951

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 271,715
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 82,068
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,137)

Employer's Total Pension Expense/(Income) \$ 335,646

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 114,883	\$ 2,567
Changes of assumptions	\$ 104,666	\$ 0
Net difference between projected and actual earnings on investments	\$ 151,731	\$ 0
Changes in proportionate share	\$ 403,731	\$ 176,368
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,065	\$ 40,938
Total (prior to post-MD contributions)	\$ 815,076	\$ 219,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 595,203

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 264,698
2 nd Fiscal Year	164,071
3 rd Fiscal Year	87,346
4 th Fiscal Year	52,312
5 th Fiscal Year	26,776
Thereafter	0
Total	\$ 595,203

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02668017%
Employer's proportionate share at MD 0.02144520%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,930,266
Employer's proportionate share of system NPL/(A) at MD \$ 4,789,083
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,637,883
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,403,698

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 722,516
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (136,647)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,501)

Employer's Total Pension Expense/(Income) \$ 550,368

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 305,485	\$ 6,826
Changes of assumptions	\$ 278,317	\$ 0
Net difference between projected and actual earnings on investments	\$ 403,469	\$ 0
Changes in proportionate share	\$ 135,849	\$ 911,216
Differences between employer contributions and employer's proportionate share of system contributions	\$ 266,019	\$ 171,063
Total (prior to post-MD contributions)	\$ 1,389,139	\$ 1,089,105
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 300,034

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)
1 st Fiscal Year	\$ 374,106
2 nd Fiscal Year	84,733
3 rd Fiscal Year	(16,622)
4 th Fiscal Year	(103,617)
5 th Fiscal Year	(38,566)
Thereafter	0
Total	\$ 300,034

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00161724%
Employer's proportionate share at MD 0.00168849%

Employer's proportionate share of system NPL/(A) at prior MD \$ 359,468
Employer's proportionate share of system NPL/(A) at MD \$ 377,069
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 601,369
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 189,255

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,887
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,280
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,976)

Employer's Total Pension Expense/(Income) \$ 69,191

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,052	\$ 537
Changes of assumptions	\$ 21,913	\$ 0
Net difference between projected and actual earnings on investments	\$ 31,767	\$ 0
Changes in proportionate share	\$ 42,953	\$ 16,909
Differences between employer contributions and employer's proportionate share of system contributions	\$ 275	\$ 13,694
Total (prior to post-MD contributions)	\$ 120,960	\$ 31,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 89,820

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 50,093
2 nd Fiscal Year	24,656
3 rd Fiscal Year	11,872
4 th Fiscal Year	1,848
5 th Fiscal Year	1,352
Thereafter	0
Total	\$ 89,820

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00870427%
Employer's proportionate share at MD 0.00888506%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,934,719
Employer's proportionate share of system NPL/(A) at MD \$ 1,984,187
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,164,486
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 995,887

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 299,349
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 86,806
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (28,402)

Employer's Total Pension Expense/(Income) \$ 357,753

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 126,567	\$ 2,828
Changes of assumptions	\$ 115,311	\$ 0
Net difference between projected and actual earnings on investments	\$ 167,163	\$ 0
Changes in proportionate share	\$ 162,371	\$ 61,207
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,869	\$ 45,199
Total (prior to post-MD contributions)	\$ 597,281	\$ 109,234
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 488,047

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)
1 st Fiscal Year	\$ 258,140
2 nd Fiscal Year	143,370
3 rd Fiscal Year	69,329
4 th Fiscal Year	10,764
5 th Fiscal Year	6,444
Thereafter	0
Total	\$ 488,047

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05722811%
Employer's proportionate share at MD 0.06283345%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,720,231
Employer's proportionate share of system NPL/(A) at MD \$ 14,031,793
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,378,645
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,042,723

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,116,940
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 227,948
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,724

Employer's Total Pension Expense/(Income) \$ 2,352,612

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 895,056	\$ 20,000
Changes of assumptions	\$ 815,457	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,182,146	\$ 0
Changes in proportionate share	\$ 1,230,125	\$ 1,015,330
Differences between employer contributions and employer's proportionate share of system contributions	\$ 689,333	\$ 287,715
Total (prior to post-MD contributions)	\$ 4,812,117	\$ 1,323,045
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,489,072

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)
1 st Fiscal Year	\$ 1,721,420
2 nd Fiscal Year	889,965
3 rd Fiscal Year	479,874
4 th Fiscal Year	259,974
5 th Fiscal Year	137,839
Thereafter	0
Total	\$ 3,489,072

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00698611%
Employer's proportionate share at MD 0.00893882%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,552,820
Employer's proportionate share of system NPL/(A) at MD \$ 1,996,193
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,183,633
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,001,913

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 301,160
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (36,926)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,548)

Employer's Total Pension Expense/(Income) \$ 238,686

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 127,333	\$ 2,845
Changes of assumptions	\$ 116,009	\$ 0
Net difference between projected and actual earnings on investments	\$ 168,175	\$ 0
Changes in proportionate share	\$ 329,870	\$ 193,998
Differences between employer contributions and employer's proportionate share of system contributions	\$ 68,355	\$ 65,723
Total (prior to post-MD contributions)	\$ 809,742	\$ 262,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 547,176

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 207,284
2 nd Fiscal Year	119,067
3 rd Fiscal Year	110,139
4 th Fiscal Year	79,747
5 th Fiscal Year	30,938
Thereafter	0
Total	\$ 547,176

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00517799%
Employer's proportionate share at MD 0.00656173%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,150,924
Employer's proportionate share of system NPL/(A) at MD \$ 1,465,347
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,337,014
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 735,475

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 221,073
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,098)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,302)

Employer's Total Pension Expense/(Income) \$ 139,673

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 93,471	\$ 2,089
Changes of assumptions	\$ 85,159	\$ 0
Net difference between projected and actual earnings on investments	\$ 123,452	\$ 0
Changes in proportionate share	\$ 431,883	\$ 472,509
Differences between employer contributions and employer's proportionate share of system contributions	\$ 89,050	\$ 77,509
Total (prior to post-MD contributions)	\$ 823,015	\$ 552,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 270,908

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 122,556
2 nd Fiscal Year	81,461
3 rd Fiscal Year	15,888
4 th Fiscal Year	26,596
5 th Fiscal Year	24,407
Thereafter	0
Total	\$ 270,908

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00479508%
Employer's proportionate share at MD 0.00441903%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,065,814
Employer's proportionate share of system NPL/(A) at MD \$ 986,846

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,573,874
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 495,310

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 148,883
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 89,967
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (86,381)

Employer's Total Pension Expense/(Income) \$ 152,469

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,949	\$ 1,407
Changes of assumptions	\$ 57,350	\$ 0
Net difference between projected and actual earnings on investments	\$ 83,139	\$ 0
Changes in proportionate share	\$ 252,798	\$ 75,731
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 234,434
Total (prior to post-MD contributions)	\$ 456,236	\$ 311,572
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 144,664

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 110,620
2 nd Fiscal Year	46,854
3 rd Fiscal Year	20,272
4 th Fiscal Year	(20,801)
5 th Fiscal Year	(12,280)
Thereafter	0
Total	\$ 144,664

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00133215%
Employer's proportionate share at MD 0.00066027%

Employer's proportionate share of system NPL/(A) at prior MD \$ 296,100
Employer's proportionate share of system NPL/(A) at MD \$ 147,450
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 235,161
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,007

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,245
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,604)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,337)

Employer's Total Pension Expense/(Income) \$ (4,696)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,405	\$ 210
Changes of assumptions	\$ 8,569	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,422	\$ 0
Changes in proportionate share	\$ 17,047	\$ 98,760
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,107	\$ 16,451
Total (prior to post-MD contributions)	\$ 55,550	\$ 115,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (59,871)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,639)
2 nd Fiscal Year	(10,685)
3 rd Fiscal Year	(17,027)
4 th Fiscal Year	(19,955)
5 th Fiscal Year	(7,564)
Thereafter	0
Total	\$ (59,871)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00312703%
Employer's proportionate share at MD 0.00309791%

Employer's proportionate share of system NPL/(A) at prior MD \$ 695,053
Employer's proportionate share of system NPL/(A) at MD \$ 691,817

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,103,346
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 347,231

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 104,373
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,566
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,275)

Employer's Total Pension Expense/(Income) \$ 114,664

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,129	\$ 986
Changes of assumptions	\$ 40,205	\$ 0
Net difference between projected and actual earnings on investments	\$ 58,284	\$ 0
Changes in proportionate share	\$ 16,713	\$ 13,602
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,061	\$ 18,152
Total (prior to post-MD contributions)	\$ 177,392	\$ 32,740
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 144,652

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 79,549
2 nd Fiscal Year	36,830
3 rd Fiscal Year	21,673
4 th Fiscal Year	4,727
5 th Fiscal Year	1,873
Thereafter	0
Total	\$ 144,652

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01365379%
Employer's proportionate share at MD 0.00922900%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,034,861
Employer's proportionate share of system NPL/(A) at MD \$ 2,060,995
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,286,983
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,034,438

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 310,937
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (232,722)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (74,015)

Employer's Total Pension Expense/(Income) \$ 4,200

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 131,466	\$ 2,938
Changes of assumptions	\$ 119,775	\$ 0
Net difference between projected and actual earnings on investments	\$ 173,634	\$ 0
Changes in proportionate share	\$ 76,182	\$ 721,508
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,982	\$ 150,891
Total (prior to post-MD contributions)	\$ 547,039	\$ 875,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (328,298)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 27,274
2 nd Fiscal Year	(79,360)
3 rd Fiscal Year	(100,975)
4 th Fiscal Year	(126,209)
5 th Fiscal Year	(49,028)
Thereafter	0
Total	\$ (328,298)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00130753%
Employer's proportionate share at MD 0.00074504%

Employer's proportionate share of system NPL/(A) at prior MD \$ 290,628
Employer's proportionate share of system NPL/(A) at MD \$ 166,380
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 265,352
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 83,508

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,101
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,439)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,245)

Employer's Total Pension Expense/(Income) \$ 19,417

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,613	\$ 237
Changes of assumptions	\$ 9,669	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,017	\$ 0
Changes in proportionate share	\$ 53,118	\$ 118,736
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,180	\$ 1,645
Total (prior to post-MD contributions)	\$ 100,597	\$ 120,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (20,021)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,728
2 nd Fiscal Year	340
3 rd Fiscal Year	(5,097)
4 th Fiscal Year	(15,210)
5 th Fiscal Year	(5,781)
Thereafter	0
Total	\$ (20,021)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00005054%
Employer's proportionate share at MD 0.00003546%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,234
Employer's proportionate share of system NPL/(A) at MD \$ 7,919

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,629
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,975

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,195
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,800)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,998

Employer's Total Pension Expense/(Income) \$ (1,607)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 505	\$ 11
Changes of assumptions	\$ 460	\$ 0
Net difference between projected and actual earnings on investments	\$ 667	\$ 0
Changes in proportionate share	\$ 1,102	\$ 18,609
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,675	\$ 739
Total (prior to post-MD contributions)	\$ 17,409	\$ 19,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,950)

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)
1 st Fiscal Year	\$ (1,681)
2 nd Fiscal Year	(1,913)
3 rd Fiscal Year	(537)
4 th Fiscal Year	1,435
5 th Fiscal Year	746
Thereafter	0
Total	\$ (1,950)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00050823%

Employer's proportionate share at MD 0.00138880%

Employer's proportionate share of system NPL/(A) at prior MD \$ 112,966

Employer's proportionate share of system NPL/(A) at MD \$ 310,143

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 494,632
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 155,664

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,790
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 43,491
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,210)

Employer's Total Pension Expense/(Income) \$ 88,071

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,783	\$ 442
Changes of assumptions	\$ 18,024	\$ 0
Net difference between projected and actual earnings on investments	\$ 26,129	\$ 0
Changes in proportionate share	\$ 174,585	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,745	\$ 33,143
Total (prior to post-MD contributions)	\$ 253,266	\$ 33,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 219,681

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 76,308
2 nd Fiscal Year	57,858
3 rd Fiscal Year	48,716
4 th Fiscal Year	27,843
5 th Fiscal Year	8,956
Thereafter	0
Total	\$ 219,681

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00866875%
Employer's proportionate share at MD 0.00876625%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,926,824
Employer's proportionate share of system NPL/(A) at MD \$ 1,957,655
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,122,171
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 982,570

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 295,346
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,473
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (110,281)

Employer's Total Pension Expense/(Income) \$ 216,538

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 124,874	\$ 2,790
Changes of assumptions	\$ 113,769	\$ 0
Net difference between projected and actual earnings on investments	\$ 164,928	\$ 0
Changes in proportionate share	\$ 285,326	\$ 33,372
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 293,463
Total (prior to post-MD contributions)	\$ 688,897	\$ 329,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 359,272

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)
1 st Fiscal Year	\$ 206,168
2 nd Fiscal Year	116,947
3 rd Fiscal Year	52,823
4 th Fiscal Year	(10,261)
5 th Fiscal Year	(6,405)
Thereafter	0
Total	\$ 359,272

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00225851%
Employer's proportionate share at MD 0.00380557%

Employer's proportionate share of system NPL/(A) at prior MD \$ 502,004
Employer's proportionate share of system NPL/(A) at MD \$ 849,849
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,355,385
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 426,550

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 128,215
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 102,414
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,059)

Employer's Total Pension Expense/(Income) \$ 214,570

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,210	\$ 1,211
Changes of assumptions	\$ 49,389	\$ 0
Net difference between projected and actual earnings on investments	\$ 71,598	\$ 0
Changes in proportionate share	\$ 374,696	\$ 40,691
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,228	\$ 74,996
Total (prior to post-MD contributions)	\$ 571,121	\$ 116,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 454,223

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 181,921
2 nd Fiscal Year	119,046
3 rd Fiscal Year	87,529
4 th Fiscal Year	49,542
5 th Fiscal Year	16,184
Thereafter	0
Total	\$ 454,223

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00251391%
Employer's proportionate share at MD 0.00509183%

Employer's proportionate share of system NPL/(A) at prior MD \$ 558,773
Employer's proportionate share of system NPL/(A) at MD \$ 1,137,093

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,813,497
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 570,721

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 171,550
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,226
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,953

Employer's Total Pension Expense/(Income) \$ 195,729

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,533	\$ 1,621
Changes of assumptions	\$ 66,082	\$ 0
Net difference between projected and actual earnings on investments	\$ 95,797	\$ 0
Changes in proportionate share	\$ 386,451	\$ 218,629
Differences between employer contributions and employer's proportionate share of system contributions	\$ 127,079	\$ 62,335
Total (prior to post-MD contributions)	\$ 747,942	\$ 282,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 465,357

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 162,703
2 nd Fiscal Year	102,144
3 rd Fiscal Year	79,178
4 th Fiscal Year	83,166
5 th Fiscal Year	38,166
Thereafter	0
Total	\$ 465,357

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,956

Employer's Total Pension Expense/(Income) \$ 6,956

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,081	\$ 0
Total (prior to post-MD contributions)	\$ 19,081	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,081

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,896
2 nd Fiscal Year	6,896
3 rd Fiscal Year	4,278
4 th Fiscal Year	920
5 th Fiscal Year	91
Thereafter	0
Total	\$ 19,081

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02918533%
Employer's proportionate share at MD 0.02642401%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,487,094
Employer's proportionate share of system NPL/(A) at MD \$ 5,900,937

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,411,126
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,961,750

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 890,259
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,793
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (59,065)

Employer's Total Pension Expense/(Income) \$ 875,987

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 376,407	\$ 8,411
Changes of assumptions	\$ 342,933	\$ 0
Net difference between projected and actual earnings on investments	\$ 497,140	\$ 0
Changes in proportionate share	\$ 414,146	\$ 785,366
Differences between employer contributions and employer's proportionate share of system contributions	\$ 207,146	\$ 179,022
Total (prior to post-MD contributions)	\$ 1,837,772	\$ 972,799
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 864,973

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 650,057
2 nd Fiscal Year	251,916
3 rd Fiscal Year	33,580
4 th Fiscal Year	(61,493)
5 th Fiscal Year	(9,087)
Thereafter	0
Total	\$ 864,973

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02951597%
Employer's proportionate share at MD 0.02484728%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,560,586
Employer's proportionate share of system NPL/(A) at MD \$ 5,548,826
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,849,561
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,785,022

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 837,137
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,403)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (166,971)

Employer's Total Pension Expense/(Income) \$ 638,763

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 353,947	\$ 7,909
Changes of assumptions	\$ 322,470	\$ 0
Net difference between projected and actual earnings on investments	\$ 467,476	\$ 0
Changes in proportionate share	\$ 402,004	\$ 1,155,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,826	\$ 265,334
Total (prior to post-MD contributions)	\$ 1,593,723	\$ 1,428,287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 165,436

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 399,931
2 nd Fiscal Year	82,765
3 rd Fiscal Year	(110,183)
4 th Fiscal Year	(163,531)
5 th Fiscal Year	(43,546)
Thereafter	0
Total	\$ 165,436

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00320161%
Employer's proportionate share at MD 0.00383813%

Employer's proportionate share of system NPL/(A) at prior MD \$ 711,630
Employer's proportionate share of system NPL/(A) at MD \$ 857,121

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,366,981
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 430,199

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 129,312
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,363
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (45,757)

Employer's Total Pension Expense/(Income) \$ 100,918

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,674	\$ 1,222
Changes of assumptions	\$ 49,812	\$ 0
Net difference between projected and actual earnings on investments	\$ 72,210	\$ 0
Changes in proportionate share	\$ 93,027	\$ 20,642
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 86,977
Total (prior to post-MD contributions)	\$ 269,723	\$ 108,841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 160,882

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 75,993
2 nd Fiscal Year	36,446
3 rd Fiscal Year	26,964
4 th Fiscal Year	14,537
5 th Fiscal Year	6,943
Thereafter	0
Total	\$ 160,882

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00773150%
Employer's proportionate share at MD 0.00877066%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,718,499
Employer's proportionate share of system NPL/(A) at MD \$ 1,958,640
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,123,742
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 983,064

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 295,495
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,606
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,036)

Employer's Total Pension Expense/(Income) \$ 296,065

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 124,937	\$ 2,792
Changes of assumptions	\$ 113,826	\$ 0
Net difference between projected and actual earnings on investments	\$ 165,011	\$ 0
Changes in proportionate share	\$ 161,944	\$ 42,233
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,568	\$ 39,737
Total (prior to post-MD contributions)	\$ 585,286	\$ 84,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 500,524

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 230,396
2 nd Fiscal Year	130,947
3 rd Fiscal Year	80,834
4 th Fiscal Year	40,164
5 th Fiscal Year	18,183
Thereafter	0
Total	\$ 500,524

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00428284%
Employer's proportionate share at MD 0.00363940%

Employer's proportionate share of system NPL/(A) at prior MD \$ 951,957
Employer's proportionate share of system NPL/(A) at MD \$ 812,741

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,296,202
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 407,924

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 122,616
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (56,036)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,423

Employer's Total Pension Expense/(Income) \$ 81,003

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,843	\$ 1,158
Changes of assumptions	\$ 47,232	\$ 0
Net difference between projected and actual earnings on investments	\$ 68,472	\$ 0
Changes in proportionate share	\$ 133,694	\$ 258,405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 79,241	\$ 16,386
Total (prior to post-MD contributions)	\$ 380,482	\$ 275,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 104,533

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 89,738
2 nd Fiscal Year	45,125
3 rd Fiscal Year	(14,451)
4 th Fiscal Year	(14,767)
5 th Fiscal Year	(1,113)
Thereafter	0
Total	\$ 104,533

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00879251%
Employer's proportionate share at MD 0.01046245%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,954,333
Employer's proportionate share of system NPL/(A) at MD \$ 2,336,446

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,726,287
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,172,690

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 352,493
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 66,881
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (32,199)

Employer's Total Pension Expense/(Income) \$ 387,175

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 149,036	\$ 3,330
Changes of assumptions	\$ 135,782	\$ 0
Net difference between projected and actual earnings on investments	\$ 196,840	\$ 0
Changes in proportionate share	\$ 283,200	\$ 108,903
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,624	\$ 56,433
Total (prior to post-MD contributions)	\$ 803,482	\$ 168,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 634,816

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 292,098
2 nd Fiscal Year	158,303
3 rd Fiscal Year	98,893
4 th Fiscal Year	58,080
5 th Fiscal Year	27,444
Thereafter	0
Total	\$ 634,816

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01387964%
Employer's proportionate share at MD 0.01235635%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,085,061
Employer's proportionate share of system NPL/(A) at MD \$ 2,759,386

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,400,815
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,384,969

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 416,301
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 80,652
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,023)

Employer's Total Pension Expense/(Income) \$ 487,930

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 176,015	\$ 3,933
Changes of assumptions	\$ 160,362	\$ 0
Net difference between projected and actual earnings on investments	\$ 232,472	\$ 0
Changes in proportionate share	\$ 285,148	\$ 479,808
Differences between employer contributions and employer's proportionate share of system contributions	\$ 136,572	\$ 59,957
Total (prior to post-MD contributions)	\$ 990,569	\$ 543,698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 446,871

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 332,124
2 nd Fiscal Year	141,265
3 rd Fiscal Year	12,883
4 th Fiscal Year	(35,235)
5 th Fiscal Year	(4,167)
Thereafter	0
Total	\$ 446,871

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02601583%
Employer's proportionate share at MD 0.02537718%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,782,602
Employer's proportionate share of system NPL/(A) at MD \$ 5,667,162

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,038,289
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,844,416

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 854,990
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 61,415
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,316)

Employer's Total Pension Expense/(Income) \$ 870,089

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 361,495	\$ 8,077
Changes of assumptions	\$ 329,347	\$ 0
Net difference between projected and actual earnings on investments	\$ 477,445	\$ 0
Changes in proportionate share	\$ 207,011	\$ 342,391
Differences between employer contributions and employer's proportionate share of system contributions	\$ 200,190	\$ 138,734
Total (prior to post-MD contributions)	\$ 1,575,488	\$ 489,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,086,286

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 624,795
2 nd Fiscal Year	299,237
3 rd Fiscal Year	131,888
4 th Fiscal Year	14,867
5 th Fiscal Year	15,499
Thereafter	0
Total	\$ 1,086,286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00160756%
Employer's proportionate share at MD 0.00176095%

Employer's proportionate share of system NPL/(A) at prior MD \$ 357,316
Employer's proportionate share of system NPL/(A) at MD \$ 393,251
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 627,177
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 197,377

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 59,329
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,526)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,924)

Employer's Total Pension Expense/(Income) \$ 44,879

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,085	\$ 561
Changes of assumptions	\$ 22,854	\$ 0
Net difference between projected and actual earnings on investments	\$ 33,130	\$ 0
Changes in proportionate share	\$ 48,316	\$ 75,341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,626	\$ 24,162
Total (prior to post-MD contributions)	\$ 144,011	\$ 100,064
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,947

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)
1 st Fiscal Year	\$ 28,823
2 nd Fiscal Year	3,047
3 rd Fiscal Year	2,368
4 th Fiscal Year	6,311
5 th Fiscal Year	3,398
Thereafter	0
Total	\$ 43,947

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00120809%
Employer's proportionate share at MD 0.00126639%

Employer's proportionate share of system NPL/(A) at prior MD \$ 268,525
Employer's proportionate share of system NPL/(A) at MD \$ 282,807

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 451,035
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 141,944

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,666
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,086)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,568

Employer's Total Pension Expense/(Income) \$ 21,148

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,040	\$ 403
Changes of assumptions	\$ 16,435	\$ 0
Net difference between projected and actual earnings on investments	\$ 23,826	\$ 0
Changes in proportionate share	\$ 63,839	\$ 98,177
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,373	\$ 11,890
Total (prior to post-MD contributions)	\$ 151,513	\$ 110,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,043

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,269
2 nd Fiscal Year	11,603
3 rd Fiscal Year	(6,835)
4 th Fiscal Year	1,353
5 th Fiscal Year	2,653
Thereafter	0
Total	\$ 41,043

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00387815%
Employer's proportionate share at MD 0.00442731%

Employer's proportionate share of system NPL/(A) at prior MD \$ 862,006
Employer's proportionate share of system NPL/(A) at MD \$ 988,695
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,576,822
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 496,238

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 149,162
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,619)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,708)

Employer's Total Pension Expense/(Income) \$ 138,835

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,067	\$ 1,409
Changes of assumptions	\$ 57,458	\$ 0
Net difference between projected and actual earnings on investments	\$ 83,295	\$ 0
Changes in proportionate share	\$ 119,083	\$ 111,965
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,869	\$ 26,367
Total (prior to post-MD contributions)	\$ 375,772	\$ 139,741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 236,031

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 111,565
2 nd Fiscal Year	62,164
3 rd Fiscal Year	30,489
4 th Fiscal Year	20,116
5 th Fiscal Year	11,696
Thereafter	0
Total	\$ 236,031

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00620037%
Employer's proportionate share at MD 0.00580712%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,378,171
Employer's proportionate share of system NPL/(A) at MD \$ 1,296,830

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,068,253
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 650,894

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 195,649
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,279
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,908

Employer's Total Pension Expense/(Income) \$ 207,836

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 82,722	\$ 1,848
Changes of assumptions	\$ 75,365	\$ 0
Net difference between projected and actual earnings on investments	\$ 109,255	\$ 0
Changes in proportionate share	\$ 54,420	\$ 55,497
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,183	\$ 21,049
Total (prior to post-MD contributions)	\$ 376,945	\$ 78,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 298,551

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 161,161
2 nd Fiscal Year	87,130
3 rd Fiscal Year	47,576
4 th Fiscal Year	2,857
5 th Fiscal Year	(172)
Thereafter	0
Total	\$ 298,551

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00471834%
Employer's proportionate share at MD 0.00297898%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,048,757
Employer's proportionate share of system NPL/(A) at MD \$ 665,258

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,060,988
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 333,901

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 100,366
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (79,809)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (67,289)

Employer's Total Pension Expense/(Income) \$ (46,732)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,435	\$ 948
Changes of assumptions	\$ 38,661	\$ 0
Net difference between projected and actual earnings on investments	\$ 56,046	\$ 0
Changes in proportionate share	\$ 63,539	\$ 374,479
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 143,289
Total (prior to post-MD contributions)	\$ 200,681	\$ 518,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (318,035)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (49,895)
2 nd Fiscal Year	(88,721)
3 rd Fiscal Year	(89,452)
4 th Fiscal Year	(67,180)
5 th Fiscal Year	(22,786)
Thereafter	0
Total	\$ (318,035)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4

Employer's Total Pension Expense/(Income) \$ 4

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4
2 nd Fiscal Year	4
3 rd Fiscal Year	4
4 th Fiscal Year	2
5 th Fiscal Year	0
Thereafter	0
Total	\$ 14

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00268521%

Employer's proportionate share at MD 0.00332162%

Employer's proportionate share of system NPL/(A) at prior MD \$ 596,848

Employer's proportionate share of system NPL/(A) at MD \$ 741,775

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,183,022

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 372,306

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 111,910

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,528

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,315)

Employer's Total Pension Expense/(Income) \$ 110,123

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,316	\$ 1,057
Changes of assumptions	\$ 43,108	\$ 0
Net difference between projected and actual earnings on investments	\$ 62,493	\$ 0
Changes in proportionate share	\$ 98,275	\$ 84,035
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,273	\$ 22,125
Total (prior to post-MD contributions)	\$ 264,465	\$ 107,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 157,248

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 70,886
2 nd Fiscal Year	29,845
3 rd Fiscal Year	26,046
4 th Fiscal Year	20,811
5 th Fiscal Year	9,659
Thereafter	0
Total	\$ 157,248

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00219554%
Employer's proportionate share at MD 0.00234580%

Employer's proportionate share of system NPL/(A) at prior MD \$ 488,008
Employer's proportionate share of system NPL/(A) at MD \$ 523,858
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 835,476
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 262,930

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 79,033
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34,284
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,198

Employer's Total Pension Expense/(Income) \$ 123,515

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,416	\$ 747
Changes of assumptions	\$ 30,444	\$ 0
Net difference between projected and actual earnings on investments	\$ 44,134	\$ 0
Changes in proportionate share	\$ 87,795	\$ 35,035
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,920	\$ 10,482
Total (prior to post-MD contributions)	\$ 248,709	\$ 46,264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 202,445

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 86,500
2 nd Fiscal Year	49,347
3 rd Fiscal Year	43,272
4 th Fiscal Year	18,304
5 th Fiscal Year	5,021
Thereafter	0
Total	\$ 202,445

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00465763%

Employer's proportionate share at MD 0.00530161%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,035,263

Employer's proportionate share of system NPL/(A) at MD \$ 1,183,941

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,888,212

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 594,234

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 178,618

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,060
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,832)

Employer's Total Pension Expense/(Income) \$ 160,846

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,521	\$ 1,687
Changes of assumptions	\$ 68,805	\$ 0
Net difference between projected and actual earnings on investments	\$ 99,744	\$ 0
Changes in proportionate share	\$ 126,879	\$ 91,286
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,731	\$ 54,859
Total (prior to post-MD contributions)	\$ 387,680	\$ 147,832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 239,848

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 124,020
2 nd Fiscal Year	63,150
3 rd Fiscal Year	28,204
4 th Fiscal Year	15,407
5 th Fiscal Year	9,067
Thereafter	0
Total	\$ 239,848

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01089109%

Employer's proportionate share at MD 0.01079127%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,420,789

Employer's proportionate share of system NPL/(A) at MD \$ 2,409,877

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,843,399

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,209,546

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 363,572

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 24,882
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (45,447)

Employer's Total Pension Expense/(Income) \$ 343,007

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 153,720	\$ 3,435
Changes of assumptions	\$ 140,050	\$ 0
Net difference between projected and actual earnings on investments	\$ 203,027	\$ 0
Changes in proportionate share	\$ 44,667	\$ 100,720
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,626	\$ 75,613
Total (prior to post-MD contributions)	\$ 555,090	\$ 179,768
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 375,322

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 238,832
2 nd Fiscal Year	93,151
3 rd Fiscal Year	37,857
4 th Fiscal Year	1,056
5 th Fiscal Year	4,426
Thereafter	0
Total	\$ 375,322

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00214487%
Employer's proportionate share at MD 0.00127867%

Employer's proportionate share of system NPL/(A) at prior MD \$ 476,745
Employer's proportionate share of system NPL/(A) at MD \$ 285,549

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 455,409
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 143,320

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 43,080
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,139)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,912)

Employer's Total Pension Expense/(Income) \$ 5,029

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,215	\$ 407
Changes of assumptions	\$ 16,595	\$ 0
Net difference between projected and actual earnings on investments	\$ 24,057	\$ 0
Changes in proportionate share	\$ 76,210	\$ 183,157
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,111	\$ 51,416
Total (prior to post-MD contributions)	\$ 154,188	\$ 234,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (80,792)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,227
2 nd Fiscal Year	(15,890)
3 rd Fiscal Year	(36,211)
4 th Fiscal Year	(28,136)
5 th Fiscal Year	(8,782)
Thereafter	0
Total	\$ (80,792)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01026782%
Employer's proportionate share at MD 0.01008344%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,282,253
Employer's proportionate share of system NPL/(A) at MD \$ 2,251,806

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,591,299
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,130,208

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 339,724
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,652
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,795)

Employer's Total Pension Expense/(Income) \$ 324,581

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 143,638	\$ 3,210
Changes of assumptions	\$ 130,864	\$ 0
Net difference between projected and actual earnings on investments	\$ 189,709	\$ 0
Changes in proportionate share	\$ 129,697	\$ 214,115
Differences between employer contributions and employer's proportionate share of system contributions	\$ 53,052	\$ 50,446
Total (prior to post-MD contributions)	\$ 646,960	\$ 267,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 379,189

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 245,365
2 nd Fiscal Year	110,556
3 rd Fiscal Year	25,339
4 th Fiscal Year	(6,441)
5 th Fiscal Year	4,370
Thereafter	0
Total	\$ 379,189

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03392565%
Employer's proportionate share at MD 0.03310594%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,540,737
Employer's proportionate share of system NPL/(A) at MD \$ 7,393,127

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,790,950
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,710,698

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,115,382
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 354,319
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (190,127)

Employer's Total Pension Expense/(Income) \$ 1,279,574

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 471,591	\$ 10,537
Changes of assumptions	\$ 429,651	\$ 0
Net difference between projected and actual earnings on investments	\$ 622,854	\$ 0
Changes in proportionate share	\$ 368,904	\$ 201,437
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,745	\$ 286,728
Total (prior to post-MD contributions)	\$ 1,941,745	\$ 498,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,443,043

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 890,754
2 nd Fiscal Year	374,958
3 rd Fiscal Year	160,908
4 th Fiscal Year	6,513
5 th Fiscal Year	9,909
Thereafter	0
Total	\$ 1,443,043

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02692938%
Employer's proportionate share at MD 0.02692483%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,985,659
Employer's proportionate share of system NPL/(A) at MD \$ 6,012,779

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,589,497
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,017,885

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 907,132
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (146,909)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (54,368)

Employer's Total Pension Expense/(Income) \$ 705,855

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 383,541	\$ 8,570
Changes of assumptions	\$ 349,432	\$ 0
Net difference between projected and actual earnings on investments	\$ 506,563	\$ 0
Changes in proportionate share	\$ 44,861	\$ 394,283
Differences between employer contributions and employer's proportionate share of system contributions	\$ 192,030	\$ 153,945
Total (prior to post-MD contributions)	\$ 1,476,427	\$ 556,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 919,629

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 517,815
2 nd Fiscal Year	246,459
3 rd Fiscal Year	107,095
4 th Fiscal Year	24,856
5 th Fiscal Year	23,403
Thereafter	0
Total	\$ 919,629

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08738915%
Employer's proportionate share at MD 0.08818863%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,424,198
Employer's proportionate share of system NPL/(A) at MD \$ 19,694,042

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,409,098
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,884,673

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,971,189
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (75,932)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 58,507

Employer's Total Pension Expense/(Income) \$ 2,953,764

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,256,238	\$ 28,070
Changes of assumptions	\$ 1,144,518	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,659,177	\$ 0
Changes in proportionate share	\$ 350,840	\$ 851,433
Differences between employer contributions and employer's proportionate share of system contributions	\$ 551,579	\$ 514,658
Total (prior to post-MD contributions)	\$ 4,962,352	\$ 1,394,161
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,568,191

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,974,907
2 nd Fiscal Year	861,643
3 rd Fiscal Year	497,701
4 th Fiscal Year	153,838
5 th Fiscal Year	80,102
Thereafter	0
Total	\$ 3,568,191

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00661643%
Employer's proportionate share at MD 0.00522657%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,470,650
Employer's proportionate share of system NPL/(A) at MD \$ 1,167,183
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,861,485
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 585,823

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 176,090
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,436
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,771)

Employer's Total Pension Expense/(Income) \$ 189,755

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 74,452	\$ 1,664
Changes of assumptions	\$ 67,831	\$ 0
Net difference between projected and actual earnings on investments	\$ 98,332	\$ 0
Changes in proportionate share	\$ 183,562	\$ 209,652
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,119	\$ 20,385
Total (prior to post-MD contributions)	\$ 469,296	\$ 231,701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 237,595

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 161,469
2 nd Fiscal Year	97,247
3 rd Fiscal Year	19,782
4 th Fiscal Year	(29,683)
5 th Fiscal Year	(11,218)
Thereafter	0
Total	\$ 237,595

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,218

Employer's Total Pension Expense/(Income) \$ 4,218

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,492	\$ 0
Total (prior to post-MD contributions)	\$ 6,492	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,492

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,069
2 nd Fiscal Year	2,069
3 rd Fiscal Year	1,844
4 th Fiscal Year	510
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6,492

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00266124%

Employer's proportionate share at MD 0.00257481%

Employer's proportionate share of system NPL/(A) at prior MD \$ 591,520

Employer's proportionate share of system NPL/(A) at MD \$ 574,999

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 917,040
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 288,599

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 86,749
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,908
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (76,897)

Employer's Total Pension Expense/(Income) \$ 11,760

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,678	\$ 820
Changes of assumptions	\$ 33,416	\$ 0
Net difference between projected and actual earnings on investments	\$ 48,442	\$ 0
Changes in proportionate share	\$ 102,210	\$ 152,635
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 177,971
Total (prior to post-MD contributions)	\$ 220,746	\$ 331,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (110,680)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,049)
2 nd Fiscal Year	(26,580)
3 rd Fiscal Year	(44,488)
4 th Fiscal Year	(30,109)
5 th Fiscal Year	(5,453)
Thereafter	0
Total	\$ (110,680)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00191270%
Employer's proportionate share at MD 0.00118750%

Employer's proportionate share of system NPL/(A) at prior MD \$ 425,140
Employer's proportionate share of system NPL/(A) at MD \$ 265,189

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 422,938
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 133,102

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,008
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,348)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,769)

Employer's Total Pension Expense/(Income) \$ 8,891

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,916	\$ 378
Changes of assumptions	\$ 15,411	\$ 0
Net difference between projected and actual earnings on investments	\$ 22,342	\$ 0
Changes in proportionate share	\$ 100,448	\$ 132,808
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 67,627
Total (prior to post-MD contributions)	\$ 155,117	\$ 200,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (45,696)

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)
1 st Fiscal Year	\$ 6,934
2 nd Fiscal Year	(8,907)
3 rd Fiscal Year	(10,753)
4 th Fiscal Year	(22,251)
5 th Fiscal Year	(10,718)
Thereafter	0
Total	\$ (45,696)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00624279%
Employer's proportionate share at MD 0.00797558%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,387,600
Employer's proportionate share of system NPL/(A) at MD \$ 1,781,085

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,840,568
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 893,947

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 268,708
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,123
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 66,600

Employer's Total Pension Expense/(Income) \$ 374,431

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 113,611	\$ 2,539
Changes of assumptions	\$ 103,508	\$ 0
Net difference between projected and actual earnings on investments	\$ 150,052	\$ 0
Changes in proportionate share	\$ 371,716	\$ 27,738
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,003	\$ 31,521
Total (prior to post-MD contributions)	\$ 796,890	\$ 61,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 735,092

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 299,554
2 nd Fiscal Year	192,586
3 rd Fiscal Year	145,102
4 th Fiscal Year	72,885
5 th Fiscal Year	24,964
Thereafter	0
Total	\$ 735,092

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00033274%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 74,307
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 118,508
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,295

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,210
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,713)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,154)

Employer's Total Pension Expense/(Income) \$ 3,343

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,740	\$ 106
Changes of assumptions	\$ 4,318	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,260	\$ 0
Changes in proportionate share	\$ 51,192	\$ 48,883
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,090	\$ 11,438
Total (prior to post-MD contributions)	\$ 67,600	\$ 60,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,173

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)
1 st Fiscal Year	\$ 688
2 nd Fiscal Year	(3,895)
3 rd Fiscal Year	(867)
4 th Fiscal Year	7,190
5 th Fiscal Year	4,059
Thereafter	0
Total	\$ 7,173

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00116606%

Employer's proportionate share at MD 0.00154712%

Employer's proportionate share of system NPL/(A) at prior MD \$ 259,183

Employer's proportionate share of system NPL/(A) at MD \$ 345,499

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 551,019

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 173,410

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,124

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 24,069
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,317

Employer's Total Pension Expense/(Income) \$ 90,510

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,039	\$ 492
Changes of assumptions	\$ 20,079	\$ 0
Net difference between projected and actual earnings on investments	\$ 29,107	\$ 0
Changes in proportionate share	\$ 104,192	\$ 9,203
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,729	\$ 508
Total (prior to post-MD contributions)	\$ 216,146	\$ 10,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 205,943

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 78,163
2 nd Fiscal Year	57,647
3 rd Fiscal Year	40,944
4 th Fiscal Year	21,403
5 th Fiscal Year	7,785
Thereafter	0
Total	\$ 205,943

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00085804%

Employer's proportionate share at MD 0.00077828%

Employer's proportionate share of system NPL/(A) at prior MD \$ 190,719

Employer's proportionate share of system NPL/(A) at MD \$ 173,803

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 277,191
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 87,234

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,221
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,392)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,358)

Employer's Total Pension Expense/(Income) \$ 13,471

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,087	\$ 248
Changes of assumptions	\$ 10,101	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,643	\$ 0
Changes in proportionate share	\$ 10,149	\$ 26,123
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,816	\$ 10,856
Total (prior to post-MD contributions)	\$ 47,796	\$ 37,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,569

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,038
2 nd Fiscal Year	1,748
3 rd Fiscal Year	4,082
4 th Fiscal Year	(816)
5 th Fiscal Year	(484)
Thereafter	0
Total	\$ 10,569

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01396095%
Employer's proportionate share at MD 0.01261441%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,103,134
Employer's proportionate share of system NPL/(A) at MD \$ 2,817,015
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,492,725
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,413,893

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 424,996
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 58,753
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (88,964)

Employer's Total Pension Expense/(Income) \$ 394,785

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 179,691	\$ 4,015
Changes of assumptions	\$ 163,711	\$ 0
Net difference between projected and actual earnings on investments	\$ 237,327	\$ 0
Changes in proportionate share	\$ 455,333	\$ 240,778
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 195,752
Total (prior to post-MD contributions)	\$ 1,036,062	\$ 440,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 595,517

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 316,000
2 nd Fiscal Year	195,038
3 rd Fiscal Year	122,841
4 th Fiscal Year	(20,451)
5 th Fiscal Year	(17,911)
Thereafter	0
Total	\$ 595,517

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00600621%

Employer's proportionate share at MD 0.00619441%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,335,015

Employer's proportionate share of system NPL/(A) at MD \$ 1,383,319

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,206,190

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 694,304

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 208,698

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,246
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,597)

Employer's Total Pension Expense/(Income) \$ 243,347

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,239	\$ 1,972
Changes of assumptions	\$ 80,392	\$ 0
Net difference between projected and actual earnings on investments	\$ 116,541	\$ 0
Changes in proportionate share	\$ 121,362	\$ 10,849
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,356	\$ 36,420
Total (prior to post-MD contributions)	\$ 413,890	\$ 49,241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 364,649

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 194,805
2 nd Fiscal Year	106,632
3 rd Fiscal Year	48,035
4 th Fiscal Year	10,689
5 th Fiscal Year	4,488
Thereafter	0
Total	\$ 364,649

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00708390%
Employer's proportionate share at MD 0.00621390%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,574,556
Employer's proportionate share of system NPL/(A) at MD \$ 1,387,671
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,213,131
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 696,489

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 209,354
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (54,395)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,091

Employer's Total Pension Expense/(Income) \$ 178,050

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,516	\$ 1,978
Changes of assumptions	\$ 80,644	\$ 0
Net difference between projected and actual earnings on investments	\$ 116,908	\$ 0
Changes in proportionate share	\$ 68,813	\$ 273,954
Differences between employer contributions and employer's proportionate share of system contributions	\$ 145,707	\$ 26,797
Total (prior to post-MD contributions)	\$ 500,588	\$ 302,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 197,859

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 134,786
2 nd Fiscal Year	57,929
3 rd Fiscal Year	7,472
4 th Fiscal Year	(5,668)
5 th Fiscal Year	3,340
Thereafter	0
Total	\$ 197,859

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00466766%
Employer's proportionate share at MD 0.00576162%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,037,492
Employer's proportionate share of system NPL/(A) at MD \$ 1,286,669

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,052,048
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 645,795

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 194,116
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 63,972
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (31,460)

Employer's Total Pension Expense/(Income) \$ 226,628

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 82,074	\$ 1,834
Changes of assumptions	\$ 74,775	\$ 0
Net difference between projected and actual earnings on investments	\$ 108,399	\$ 0
Changes in proportionate share	\$ 230,361	\$ 95,566
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,957	\$ 66,989
Total (prior to post-MD contributions)	\$ 515,566	\$ 164,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 351,177

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 170,004
2 nd Fiscal Year	89,182
3 rd Fiscal Year	46,216
4 th Fiscal Year	30,231
5 th Fiscal Year	15,543
Thereafter	0
Total	\$ 351,177

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00087938%
Employer's proportionate share at MD 0.00091671%

Employer's proportionate share of system NPL/(A) at prior MD \$ 195,462
Employer's proportionate share of system NPL/(A) at MD \$ 204,717
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 326,494
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 102,750

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,885
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,556
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,588)

Employer's Total Pension Expense/(Income) \$ 21,853

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,058	\$ 292
Changes of assumptions	\$ 11,897	\$ 0
Net difference between projected and actual earnings on investments	\$ 17,247	\$ 0
Changes in proportionate share	\$ 52,575	\$ 77,489
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,797	\$ 28,904
Total (prior to post-MD contributions)	\$ 96,574	\$ 106,685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,111)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,043
2 nd Fiscal Year	(2,634)
3 rd Fiscal Year	(14,538)
4 th Fiscal Year	(5,069)
5 th Fiscal Year	1,088
Thereafter	0
Total	\$ (10,111)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00152855%
Employer's proportionate share at MD 0.00188744%

Employer's proportionate share of system NPL/(A) at prior MD \$ 339,755
Employer's proportionate share of system NPL/(A) at MD \$ 421,498

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 672,227
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 211,555

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 63,590
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,135
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (31,323)

Employer's Total Pension Expense/(Income) \$ 40,402

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,886	\$ 601
Changes of assumptions	\$ 24,495	\$ 0
Net difference between projected and actual earnings on investments	\$ 35,510	\$ 0
Changes in proportionate share	\$ 64,950	\$ 4,961
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 74,027
Total (prior to post-MD contributions)	\$ 151,841	\$ 79,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,252

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 33,195
2 nd Fiscal Year	19,466
3 rd Fiscal Year	12,371
4 th Fiscal Year	4,835
5 th Fiscal Year	2,387
Thereafter	0
Total	\$ 72,252

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00103643%
Employer's proportionate share at MD 0.00135471%

Employer's proportionate share of system NPL/(A) at prior MD \$ 230,370
Employer's proportionate share of system NPL/(A) at MD \$ 302,530

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 482,491
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 151,843

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,642
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,675)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,542)

Employer's Total Pension Expense/(Income) \$ 39,425

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,298	\$ 431
Changes of assumptions	\$ 17,582	\$ 0
Net difference between projected and actual earnings on investments	\$ 25,487	\$ 0
Changes in proportionate share	\$ 46,370	\$ 39,822
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,042	\$ 11,280
Total (prior to post-MD contributions)	\$ 135,779	\$ 51,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 84,246

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,054
2 nd Fiscal Year	14,438
3 rd Fiscal Year	18,268
4 th Fiscal Year	16,114
5 th Fiscal Year	6,371
Thereafter	0
Total	\$ 84,246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 907

Employer's Total Pension Expense/(Income) \$ 907

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,228	\$ 0
Total (prior to post-MD contributions)	\$ 2,228	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,228

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 803
2 nd Fiscal Year	803
3 rd Fiscal Year	522
4 th Fiscal Year	100
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,228

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00230863%
Employer's proportionate share at MD 0.00235284%

Employer's proportionate share of system NPL/(A) at prior MD \$ 513,145
Employer's proportionate share of system NPL/(A) at MD \$ 525,430
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 837,983
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 263,719

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 79,270
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,729)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,630

Employer's Total Pension Expense/(Income) \$ 78,171

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,516	\$ 749
Changes of assumptions	\$ 30,535	\$ 0
Net difference between projected and actual earnings on investments	\$ 44,266	\$ 0
Changes in proportionate share	\$ 30,904	\$ 68,166
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,013	\$ 12,369
Total (prior to post-MD contributions)	\$ 212,234	\$ 81,284
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 130,950

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)
1 st Fiscal Year	\$ 59,954
2 nd Fiscal Year	34,265
3 rd Fiscal Year	19,126
4 th Fiscal Year	11,360
5 th Fiscal Year	6,246
Thereafter	0
Total	\$ 130,950

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00324695%
Employer's proportionate share at MD 0.00287905%

Employer's proportionate share of system NPL/(A) at prior MD \$ 721,707
Employer's proportionate share of system NPL/(A) at MD \$ 642,942
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,025,397
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 322,700

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,999
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,088
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,366)

Employer's Total Pension Expense/(Income) \$ 102,721

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,012	\$ 916
Changes of assumptions	\$ 37,365	\$ 0
Net difference between projected and actual earnings on investments	\$ 54,166	\$ 0
Changes in proportionate share	\$ 41,773	\$ 51,919
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,009	\$ 16,335
Total (prior to post-MD contributions)	\$ 185,325	\$ 69,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 116,155

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 74,771
2 nd Fiscal Year	35,469
3 rd Fiscal Year	14,225
4 th Fiscal Year	(5,840)
5 th Fiscal Year	(2,471)
Thereafter	0
Total	\$ 116,155

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00228107%
Employer's proportionate share at MD 0.00223423%

Employer's proportionate share of system NPL/(A) at prior MD \$ 507,019
Employer's proportionate share of system NPL/(A) at MD \$ 498,942
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 795,739
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 250,425

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 75,274
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,144)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,905

Employer's Total Pension Expense/(Income) \$ 58,035

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,826	\$ 711
Changes of assumptions	\$ 28,996	\$ 0
Net difference between projected and actual earnings on investments	\$ 42,035	\$ 0
Changes in proportionate share	\$ 46,842	\$ 141,087
Differences between employer contributions and employer's proportionate share of system contributions	\$ 70,766	\$ 23,528
Total (prior to post-MD contributions)	\$ 220,465	\$ 165,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 55,139

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 43,137
2 nd Fiscal Year	13,330
3 rd Fiscal Year	(6,057)
4 th Fiscal Year	428
5 th Fiscal Year	4,301
Thereafter	0
Total	\$ 55,139

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00554653%
Employer's proportionate share at MD 0.00556779%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,232,841
Employer's proportionate share of system NPL/(A) at MD \$ 1,243,384
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,983,014
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 624,069

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 187,586
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 52,956
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,496

Employer's Total Pension Expense/(Income) \$ 246,038

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 79,313	\$ 1,772
Changes of assumptions	\$ 72,259	\$ 0
Net difference between projected and actual earnings on investments	\$ 104,752	\$ 0
Changes in proportionate share	\$ 68,169	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,854	\$ 18,687
Total (prior to post-MD contributions)	\$ 396,347	\$ 20,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 375,888

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 183,364
2 nd Fiscal Year	105,492
3 rd Fiscal Year	61,766
4 th Fiscal Year	18,469
5 th Fiscal Year	6,796
Thereafter	0
Total	\$ 375,888

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00113094%
Employer's proportionate share at MD 0.00106507%

Employer's proportionate share of system NPL/(A) at prior MD \$ 251,377
Employer's proportionate share of system NPL/(A) at MD \$ 237,849
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 379,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 119,379

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,884
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,660)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,575)

Employer's Total Pension Expense/(Income) \$ 11,649

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,172	\$ 339
Changes of assumptions	\$ 13,823	\$ 0
Net difference between projected and actual earnings on investments	\$ 20,038	\$ 0
Changes in proportionate share	\$ 204	\$ 48,201
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,590	\$ 16,863
Total (prior to post-MD contributions)	\$ 54,827	\$ 65,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,576)

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)
1 st Fiscal Year	\$ 5,060
2 nd Fiscal Year	(5,188)
3 rd Fiscal Year	(5,992)
4 th Fiscal Year	(3,947)
5 th Fiscal Year	(510)
Thereafter	0
Total	\$ (10,576)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02321488%
Employer's proportionate share at MD 0.02239010%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,160,028
Employer's proportionate share of system NPL/(A) at MD \$ 5,000,096

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,974,416
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,509,607

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 754,351
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (122,553)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (81,732)

Employer's Total Pension Expense/(Income) \$ 550,066

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 318,945	\$ 7,127
Changes of assumptions	\$ 290,580	\$ 0
Net difference between projected and actual earnings on investments	\$ 421,246	\$ 0
Changes in proportionate share	\$ 108,696	\$ 362,675
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,931	\$ 174,232
Total (prior to post-MD contributions)	\$ 1,213,398	\$ 544,034
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 669,364

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 429,139
2 nd Fiscal Year	187,962
3 rd Fiscal Year	59,899
4 th Fiscal Year	(12,085)
5 th Fiscal Year	4,449
Thereafter	0
Total	\$ 669,364

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00649371%
Employer's proportionate share at MD 0.00610631%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,443,373
Employer's proportionate share of system NPL/(A) at MD \$ 1,363,644
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,174,812
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 684,429

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 205,729
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 64,118
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,148)

Employer's Total Pension Expense/(Income) \$ 253,699

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,984	\$ 1,944
Changes of assumptions	\$ 79,248	\$ 0
Net difference between projected and actual earnings on investments	\$ 114,884	\$ 0
Changes in proportionate share	\$ 115,597	\$ 94,406
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,041	\$ 63,979
Total (prior to post-MD contributions)	\$ 439,754	\$ 160,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 279,425

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 182,626
2 nd Fiscal Year	80,565
3 rd Fiscal Year	19,371
4 th Fiscal Year	(4,818)
5 th Fiscal Year	1,680
Thereafter	0
Total	\$ 279,425

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00042426%

Employer's proportionate share at MD 0.00040461%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,301

Employer's proportionate share of system NPL/(A) at MD \$ 90,356

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 144,105

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,351

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,632

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,317)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,463)

Employer's Total Pension Expense/(Income) \$ (2,148)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,764	\$ 129
Changes of assumptions	\$ 5,251	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,612	\$ 0
Changes in proportionate share	\$ 15,975	\$ 15,506
Differences between employer contributions and employer's proportionate share of system contributions	\$ 244	\$ 8,971
Total (prior to post-MD contributions)	\$ 34,846	\$ 24,606
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,240

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,080
2 nd Fiscal Year	5,903
3 rd Fiscal Year	413
4 th Fiscal Year	(986)
5 th Fiscal Year	(169)
Thereafter	0
Total	\$ 10,240

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00463075%
Employer's proportionate share at MD 0.00391510%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,029,288
Employer's proportionate share of system NPL/(A) at MD \$ 874,309

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,394,395
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 438,826

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 131,905
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,098)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,943)

Employer's Total Pension Expense/(Income) \$ 90,864

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,770	\$ 1,246
Changes of assumptions	\$ 50,810	\$ 0
Net difference between projected and actual earnings on investments	\$ 73,659	\$ 0
Changes in proportionate share	\$ 12,142	\$ 151,789
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,466	\$ 27,465
Total (prior to post-MD contributions)	\$ 224,847	\$ 180,500
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44,347

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 53,610
2 nd Fiscal Year	6,262
3 rd Fiscal Year	1,689
4 th Fiscal Year	(12,415)
5 th Fiscal Year	(4,799)
Thereafter	0
Total	\$ 44,347

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03228845%
Employer's proportionate share at MD 0.03038246%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,176,832
Employer's proportionate share of system NPL/(A) at MD \$ 6,784,927

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,820,960
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,405,436

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,023,624
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (105,259)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (92,123)

Employer's Total Pension Expense/(Income) \$ 826,242

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 432,795	\$ 9,671
Changes of assumptions	\$ 394,306	\$ 0
Net difference between projected and actual earnings on investments	\$ 571,614	\$ 0
Changes in proportionate share	\$ 93,515	\$ 738,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 222,558	\$ 206,773
Total (prior to post-MD contributions)	\$ 1,714,788	\$ 954,488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 760,300

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)
1 st Fiscal Year	\$ 552,447
2 nd Fiscal Year	182,695
3 rd Fiscal Year	49,828
4 th Fiscal Year	(28,000)
5 th Fiscal Year	3,330
Thereafter	0
Total	\$ 760,300

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00634457%
Employer's proportionate share at MD 0.00629630%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,410,223
Employer's proportionate share of system NPL/(A) at MD \$ 1,406,072

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,242,478
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 705,724

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 212,130
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (64,757)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,927)

Employer's Total Pension Expense/(Income) \$ 132,446

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,690	\$ 2,004
Changes of assumptions	\$ 81,714	\$ 0
Net difference between projected and actual earnings on investments	\$ 118,458	\$ 0
Changes in proportionate share	\$ 68,438	\$ 150,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,447	\$ 35,586
Total (prior to post-MD contributions)	\$ 393,747	\$ 187,634
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 206,113

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)
1 st Fiscal Year	\$ 113,183
2 nd Fiscal Year	64,175
3 rd Fiscal Year	23,749
4 th Fiscal Year	669
5 th Fiscal Year	4,337
Thereafter	0
Total	\$ 206,113

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00075138%
Employer's proportionate share at MD 0.00080299%

Employer's proportionate share of system NPL/(A) at prior MD \$ 167,011
Employer's proportionate share of system NPL/(A) at MD \$ 179,322
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 285,991
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 90,004

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,054
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,914)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,180)

Employer's Total Pension Expense/(Income) \$ 15,960

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,439	\$ 256
Changes of assumptions	\$ 10,421	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,107	\$ 0
Changes in proportionate share	\$ 23,518	\$ 23,028
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,721	\$ 7,360
Total (prior to post-MD contributions)	\$ 65,206	\$ 30,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,562

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)
1 st Fiscal Year	\$ 17,721
2 nd Fiscal Year	8,632
3 rd Fiscal Year	4,590
4 th Fiscal Year	2,611
5 th Fiscal Year	1,009
Thereafter	0
Total	\$ 34,562

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00045077%

Employer's proportionate share at MD 0.00067485%

Employer's proportionate share of system NPL/(A) at prior MD \$ 100,194

Employer's proportionate share of system NPL/(A) at MD \$ 150,706

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 240,353
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 75,641

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,737
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,458)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,242

Employer's Total Pension Expense/(Income) \$ 21,521

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,613	\$ 215
Changes of assumptions	\$ 8,758	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,697	\$ 0
Changes in proportionate share	\$ 34,630	\$ 30,017
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,733	\$ 2,014
Total (prior to post-MD contributions)	\$ 78,431	\$ 32,246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,185

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,555
2 nd Fiscal Year	11,138
3 rd Fiscal Year	7,179
4 th Fiscal Year	6,822
5 th Fiscal Year	3,492
Thereafter	0
Total	\$ 46,185

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00477897%
Employer's proportionate share at MD 0.00376864%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,062,233
Employer's proportionate share of system NPL/(A) at MD \$ 841,602
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,342,232
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 422,410

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 126,970
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (60,066)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,825

Employer's Total Pension Expense/(Income) \$ 77,729

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,684	\$ 1,200
Changes of assumptions	\$ 48,910	\$ 0
Net difference between projected and actual earnings on investments	\$ 70,903	\$ 0
Changes in proportionate share	\$ 329	\$ 184,630
Differences between employer contributions and employer's proportionate share of system contributions	\$ 88,846	\$ 18,938
Total (prior to post-MD contributions)	\$ 262,672	\$ 204,768
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,904

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,633
2 nd Fiscal Year	19,283
3 rd Fiscal Year	5,917
4 th Fiscal Year	(16,489)
5 th Fiscal Year	(6,441)
Thereafter	0
Total	\$ 57,904

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00271055%
Employer's proportionate share at MD 0.00263538%

Employer's proportionate share of system NPL/(A) at prior MD \$ 602,481
Employer's proportionate share of system NPL/(A) at MD \$ 588,526
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 938,612
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 295,388

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 88,789
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 30,807
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,412)

Employer's Total Pension Expense/(Income) \$ 92,184

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,541	\$ 839
Changes of assumptions	\$ 34,202	\$ 0
Net difference between projected and actual earnings on investments	\$ 49,582	\$ 0
Changes in proportionate share	\$ 55,643	\$ 24,131
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 45,533
Total (prior to post-MD contributions)	\$ 176,968	\$ 70,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 106,465

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60,236
2 nd Fiscal Year	31,137
3 rd Fiscal Year	17,909
4 th Fiscal Year	(1,872)
5 th Fiscal Year	(944)
Thereafter	0
Total	\$ 106,465

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02311010%
Employer's proportionate share at MD 0.02329539%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,136,738
Employer's proportionate share of system NPL/(A) at MD \$ 5,202,262

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,296,843
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,611,077

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 784,852
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (183,772)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,525

Employer's Total Pension Expense/(Income) \$ 635,605

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 331,840	\$ 7,415
Changes of assumptions	\$ 302,329	\$ 0
Net difference between projected and actual earnings on investments	\$ 438,279	\$ 0
Changes in proportionate share	\$ 314,271	\$ 792,873
Differences between employer contributions and employer's proportionate share of system contributions	\$ 234,195	\$ 102,053
Total (prior to post-MD contributions)	\$ 1,620,914	\$ 902,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 718,573

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)
1 st Fiscal Year	\$ 426,911
2 nd Fiscal Year	187,020
3 rd Fiscal Year	64,839
4 th Fiscal Year	12,900
5 th Fiscal Year	26,903
Thereafter	0
Total	\$ 718,573

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00107234%
Employer's proportionate share at MD 0.00112845%

Employer's proportionate share of system NPL/(A) at prior MD \$ 238,352
Employer's proportionate share of system NPL/(A) at MD \$ 252,002
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 401,907
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 126,483

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,019
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,697
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,936)

Employer's Total Pension Expense/(Income) \$ 47,780

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,075	\$ 359
Changes of assumptions	\$ 14,645	\$ 0
Net difference between projected and actual earnings on investments	\$ 21,231	\$ 0
Changes in proportionate share	\$ 84,295	\$ 28,307
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 59,279
Total (prior to post-MD contributions)	\$ 136,246	\$ 87,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 48,301

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,326
2 nd Fiscal Year	9,719
3 rd Fiscal Year	7,527
4 th Fiscal Year	(89)
5 th Fiscal Year	(1,183)
Thereafter	0
Total	\$ 48,301

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02081752%
Employer's proportionate share at MD 0.01699663%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,627,161
Employer's proportionate share of system NPL/(A) at MD \$ 3,795,641

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,053,488
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,905,077

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 572,638
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 50,249
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (86,021)

Employer's Total Pension Expense/(Income) \$ 536,866

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 242,115	\$ 5,410
Changes of assumptions	\$ 220,584	\$ 0
Net difference between projected and actual earnings on investments	\$ 319,774	\$ 0
Changes in proportionate share	\$ 326,842	\$ 539,213
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51,432	\$ 237,490
Total (prior to post-MD contributions)	\$ 1,160,747	\$ 782,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 378,634

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 366,013
2 nd Fiscal Year	154,145
3 rd Fiscal Year	18,770
4 th Fiscal Year	(113,585)
5 th Fiscal Year	(46,709)
Thereafter	0
Total	\$ 378,634

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02258820%
Employer's proportionate share at MD 0.02801564%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,020,734
Employer's proportionate share of system NPL/(A) at MD \$ 6,256,376
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,977,998
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,140,149

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 943,883
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (64,273)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (87,331)

Employer's Total Pension Expense/(Income) \$ 792,279

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 399,080	\$ 8,917
Changes of assumptions	\$ 363,589	\$ 0
Net difference between projected and actual earnings on investments	\$ 527,085	\$ 0
Changes in proportionate share	\$ 810,163	\$ 492,864
Differences between employer contributions and employer's proportionate share of system contributions	\$ 121,531	\$ 176,364
Total (prior to post-MD contributions)	\$ 2,221,448	\$ 678,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,543,303

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)
1 st Fiscal Year	\$ 655,730
2 nd Fiscal Year	382,705
3 rd Fiscal Year	244,337
4 th Fiscal Year	174,414
5 th Fiscal Year	86,117
Thereafter	0
Total	\$ 1,543,303

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.28820932%
Employer's proportionate share at MD 0.26507674%

Employer's proportionate share of system NPL/(A) at prior MD \$ 64,060,985
Employer's proportionate share of system NPL/(A) at MD \$ 59,196,208

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 94,409,238
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,711,279

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,930,777
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,397,043)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,056,912)

Employer's Total Pension Expense/(Income) \$ 6,476,822

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,775,990	\$ 84,373
Changes of assumptions	\$ 3,440,185	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,987,144	\$ 0
Changes in proportionate share	\$ 1,594,416	\$ 7,011,245
Differences between employer contributions and employer's proportionate share of system contributions	\$ 902,984	\$ 1,679,854
Total (prior to post-MD contributions)	\$ 14,700,719	\$ 8,775,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,925,247

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)
1 st Fiscal Year	\$ 4,589,571
2 nd Fiscal Year	1,790,422
3 rd Fiscal Year	253,149
4 th Fiscal Year	(619,785)
5 th Fiscal Year	(88,109)
Thereafter	0
Total	\$ 5,925,247

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09465955%
Employer's proportionate share at MD 0.09469462%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,040,208
Employer's proportionate share of system NPL/(A) at MD \$ 21,146,942

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,726,260
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,613,901

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,190,384
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 820,391
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (713,779)

Employer's Total Pension Expense/(Income) \$ 3,296,996

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,348,915	\$ 30,141
Changes of assumptions	\$ 1,228,954	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,781,581	\$ 0
Changes in proportionate share	\$ 2,387,847	\$ 1,583,269
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,261,344
Total (prior to post-MD contributions)	\$ 6,747,297	\$ 2,874,754
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,872,543

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,446,415
2 nd Fiscal Year	1,210,712
3 rd Fiscal Year	280,188
4 th Fiscal Year	(99,663)
5 th Fiscal Year	34,890
Thereafter	0
Total	\$ 3,872,543

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01602130%
Employer's proportionate share at MD 0.01420015%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,561,093
Employer's proportionate share of system NPL/(A) at MD \$ 3,171,138

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,057,499
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,591,632

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 478,421
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 93,361
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (103,377)

Employer's Total Pension Expense/(Income) \$ 468,405

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 202,280	\$ 4,520
Changes of assumptions	\$ 184,291	\$ 0
Net difference between projected and actual earnings on investments	\$ 267,161	\$ 0
Changes in proportionate share	\$ 287,202	\$ 337,748
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,595	\$ 165,249
Total (prior to post-MD contributions)	\$ 947,529	\$ 507,517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 440,012

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 343,590
2 nd Fiscal Year	147,980
3 rd Fiscal Year	18,387
4 th Fiscal Year	(54,039)
5 th Fiscal Year	(15,907)
Thereafter	0
Total	\$ 440,012

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00884314%
Employer's proportionate share at MD 0.00962308%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,965,586
Employer's proportionate share of system NPL/(A) at MD \$ 2,149,000
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,427,338
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,078,608

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 324,214
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 75,528
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,544)

Employer's Total Pension Expense/(Income) \$ 388,198

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 137,080	\$ 3,063
Changes of assumptions	\$ 124,889	\$ 0
Net difference between projected and actual earnings on investments	\$ 181,048	\$ 0
Changes in proportionate share	\$ 201,698	\$ 24,402
Differences between employer contributions and employer's proportionate share of system contributions	\$ 70,728	\$ 44,597
Total (prior to post-MD contributions)	\$ 715,443	\$ 72,062
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 643,381

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 307,649
2 nd Fiscal Year	177,182
3 rd Fiscal Year	100,776
4 th Fiscal Year	40,851
5 th Fiscal Year	16,923
Thereafter	0
Total	\$ 643,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01052511%
Employer's proportionate share at MD 0.01094470%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,339,442
Employer's proportionate share of system NPL/(A) at MD \$ 2,444,140
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,898,044
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,226,743

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 368,741
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 51,303
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (71,137)

Employer's Total Pension Expense/(Income) \$ 348,907

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 155,906	\$ 3,484
Changes of assumptions	\$ 142,041	\$ 0
Net difference between projected and actual earnings on investments	\$ 205,913	\$ 0
Changes in proportionate share	\$ 212,395	\$ 209,332
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,637	\$ 115,680
Total (prior to post-MD contributions)	\$ 726,892	\$ 328,496
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 398,396

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 244,371
2 nd Fiscal Year	110,105
3 rd Fiscal Year	32,732
4 th Fiscal Year	1,883
5 th Fiscal Year	9,306
Thereafter	0
Total	\$ 398,396

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00475630%
Employer's proportionate share at MD 0.00444743%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,057,194
Employer's proportionate share of system NPL/(A) at MD \$ 993,188

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,583,988
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 498,493

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 149,840
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,023
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (63,181)

Employer's Total Pension Expense/(Income) \$ 130,682

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,353	\$ 1,416
Changes of assumptions	\$ 57,719	\$ 0
Net difference between projected and actual earnings on investments	\$ 83,674	\$ 0
Changes in proportionate share	\$ 167,884	\$ 158,350
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 135,486
Total (prior to post-MD contributions)	\$ 372,630	\$ 295,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 77,378

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 98,853
2 nd Fiscal Year	32,302
3 rd Fiscal Year	(22,831)
4 th Fiscal Year	(26,116)
5 th Fiscal Year	(4,830)
Thereafter	0
Total	\$ 77,378

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00222264%
Employer's proportionate share at MD 0.00236075%

Employer's proportionate share of system NPL/(A) at prior MD \$ 494,032
Employer's proportionate share of system NPL/(A) at MD \$ 527,196

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 840,800
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 264,606

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 79,537
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,427
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,136)

Employer's Total Pension Expense/(Income) \$ 74,828

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,629	\$ 751
Changes of assumptions	\$ 30,638	\$ 0
Net difference between projected and actual earnings on investments	\$ 44,415	\$ 0
Changes in proportionate share	\$ 65,919	\$ 48,527
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 24,094
Total (prior to post-MD contributions)	\$ 174,601	\$ 73,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 101,229

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 51,517
2 nd Fiscal Year	29,142
3 rd Fiscal Year	15,473
4 th Fiscal Year	2,762
5 th Fiscal Year	2,335
Thereafter	0
Total	\$ 101,229

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00891955%
Employer's proportionate share at MD 0.00816828%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,982,570
Employer's proportionate share of system NPL/(A) at MD \$ 1,824,118
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,909,199
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 915,546

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 275,200
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (60,536)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,577)

Employer's Total Pension Expense/(Income) \$ 191,087

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,356	\$ 2,600
Changes of assumptions	\$ 106,009	\$ 0
Net difference between projected and actual earnings on investments	\$ 153,678	\$ 0
Changes in proportionate share	\$ 77,551	\$ 279,262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,648	\$ 46,652
Total (prior to post-MD contributions)	\$ 515,242	\$ 328,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 186,728

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 126,465
2 nd Fiscal Year	56,162
3 rd Fiscal Year	20,852
4 th Fiscal Year	(14,863)
5 th Fiscal Year	(1,889)
Thereafter	0
Total	\$ 186,728

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00389069%
Employer's proportionate share at MD 0.00429479%

Employer's proportionate share of system NPL/(A) at prior MD \$ 864,793
Employer's proportionate share of system NPL/(A) at MD \$ 959,101

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,529,624
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 481,384

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 144,697
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,731
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,077

Employer's Total Pension Expense/(Income) \$ 198,505

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,179	\$ 1,367
Changes of assumptions	\$ 55,738	\$ 0
Net difference between projected and actual earnings on investments	\$ 80,802	\$ 0
Changes in proportionate share	\$ 138,205	\$ 54,346
Differences between employer contributions and employer's proportionate share of system contributions	\$ 131,416	\$ 18,384
Total (prior to post-MD contributions)	\$ 467,340	\$ 74,097
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 393,243

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 155,302
2 nd Fiscal Year	101,601
3 rd Fiscal Year	83,563
4 th Fiscal Year	40,388
5 th Fiscal Year	12,388
Thereafter	0
Total	\$ 393,243

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00488465%
Employer's proportionate share at MD 0.00590025%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,085,723
Employer's proportionate share of system NPL/(A) at MD \$ 1,317,628
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,101,422
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 661,333

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 198,787
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 38,144
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,850)

Employer's Total Pension Expense/(Income) \$ 220,081

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,048	\$ 1,878
Changes of assumptions	\$ 76,574	\$ 0
Net difference between projected and actual earnings on investments	\$ 111,007	\$ 0
Changes in proportionate share	\$ 176,830	\$ 64,945
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,338	\$ 33,202
Total (prior to post-MD contributions)	\$ 463,797	\$ 100,025
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 363,772

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 166,527
2 nd Fiscal Year	84,072
3 rd Fiscal Year	58,886
4 th Fiscal Year	38,063
5 th Fiscal Year	16,224
Thereafter	0
Total	\$ 363,772

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.11846521%
Employer's proportionate share at MD 0.11033848%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,331,550
Employer's proportionate share of system NPL/(A) at MD \$ 24,640,486

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 39,297,948
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,367,352

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,717,446
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (349,273)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (198,027)

Employer's Total Pension Expense/(Income) \$ 3,170,146

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,571,760	\$ 35,120
Changes of assumptions	\$ 1,431,981	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,075,904	\$ 0
Changes in proportionate share	\$ 733,093	\$ 2,644,435
Differences between employer contributions and employer's proportionate share of system contributions	\$ 689,355	\$ 645,262
Total (prior to post-MD contributions)	\$ 6,502,093	\$ 3,324,817
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,177,276

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,225,025
2 nd Fiscal Year	886,614
3 rd Fiscal Year	245,060
4 th Fiscal Year	(167,186)
5 th Fiscal Year	(12,237)
Thereafter	0
Total	\$ 3,177,276

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02040931%
Employer's proportionate share at MD 0.02177085%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,536,427
Employer's proportionate share of system NPL/(A) at MD \$ 4,861,806

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,753,865
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,440,198

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 733,488
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 150,200
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 82,442

Employer's Total Pension Expense/(Income) \$ 966,130

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 310,123	\$ 6,930
Changes of assumptions	\$ 282,544	\$ 0
Net difference between projected and actual earnings on investments	\$ 409,596	\$ 0
Changes in proportionate share	\$ 570,389	\$ 77,347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 183,807	\$ 17,058
Total (prior to post-MD contributions)	\$ 1,756,459	\$ 101,335
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,655,124

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 737,618
2 nd Fiscal Year	461,980
3 rd Fiscal Year	319,024
4 th Fiscal Year	106,184
5 th Fiscal Year	30,319
Thereafter	0
Total	\$ 1,655,124

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03094962%
Employer's proportionate share at MD 0.03319504%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,879,247
Employer's proportionate share of system NPL/(A) at MD \$ 7,413,025

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,822,684
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,720,685

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,118,384
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 175,545
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (214,642)

Employer's Total Pension Expense/(Income) \$ 1,079,287

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 472,860	\$ 10,566
Changes of assumptions	\$ 430,808	\$ 0
Net difference between projected and actual earnings on investments	\$ 624,530	\$ 0
Changes in proportionate share	\$ 646,442	\$ 475,063
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 354,095
Total (prior to post-MD contributions)	\$ 2,174,640	\$ 839,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,334,916

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 780,710
2 nd Fiscal Year	339,735
3 rd Fiscal Year	126,747
4 th Fiscal Year	47,283
5 th Fiscal Year	40,441
Thereafter	0
Total	\$ 1,334,916

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03435920%
Employer's proportionate share at MD 0.03243703%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,637,103
Employer's proportionate share of system NPL/(A) at MD \$ 7,243,748

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,552,712
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,635,723

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,092,845
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (451,279)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (60,968)

Employer's Total Pension Expense/(Income) \$ 580,598

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 462,062	\$ 10,325
Changes of assumptions	\$ 420,970	\$ 0
Net difference between projected and actual earnings on investments	\$ 610,269	\$ 0
Changes in proportionate share	\$ 56,233	\$ 1,143,365
Differences between employer contributions and employer's proportionate share of system contributions	\$ 397,989	\$ 254,377
Total (prior to post-MD contributions)	\$ 1,947,523	\$ 1,408,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 539,456

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 421,142
2 nd Fiscal Year	131,839
3 rd Fiscal Year	4,284
4 th Fiscal Year	(31,361)
5 th Fiscal Year	13,552
Thereafter	0
Total	\$ 539,456

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00290728%
Employer's proportionate share at MD 0.00277636%

Employer's proportionate share of system NPL/(A) at prior MD \$ 646,208
Employer's proportionate share of system NPL/(A) at MD \$ 620,009

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 988,823
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 311,190

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 93,539
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,811
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,745)

Employer's Total Pension Expense/(Income) \$ 99,605

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,549	\$ 884
Changes of assumptions	\$ 36,032	\$ 0
Net difference between projected and actual earnings on investments	\$ 52,234	\$ 0
Changes in proportionate share	\$ 81,157	\$ 87,917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,650	\$ 12,471
Total (prior to post-MD contributions)	\$ 212,622	\$ 101,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 111,350

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)
1 st Fiscal Year	\$ 69,063
2 nd Fiscal Year	35,078
3 rd Fiscal Year	12,521
4 th Fiscal Year	(5,005)
5 th Fiscal Year	(308)
Thereafter	0
Total	\$ 111,350

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00582734%
Employer's proportionate share at MD 0.00652879%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,295,257
Employer's proportionate share of system NPL/(A) at MD \$ 1,457,991

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,325,282
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 731,783

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 219,963
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,304
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,841)

Employer's Total Pension Expense/(Income) \$ 204,426

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 93,002	\$ 2,078
Changes of assumptions	\$ 84,731	\$ 0
Net difference between projected and actual earnings on investments	\$ 122,832	\$ 0
Changes in proportionate share	\$ 160,243	\$ 139,190
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,133	\$ 42,520
Total (prior to post-MD contributions)	\$ 499,941	\$ 183,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 316,153

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 151,994
2 nd Fiscal Year	85,242
3 rd Fiscal Year	42,606
4 th Fiscal Year	22,619
5 th Fiscal Year	13,693
Thereafter	0
Total	\$ 316,153

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06642118%
Employer's proportionate share at MD 0.06922854%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,763,597
Employer's proportionate share of system NPL/(A) at MD \$ 15,459,927
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,656,308
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,759,521

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,332,399
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,045)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (252,853)

Employer's Total Pension Expense/(Income) \$ 2,050,501

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 986,153	\$ 22,035
Changes of assumptions	\$ 898,453	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,302,463	\$ 0
Changes in proportionate share	\$ 960,068	\$ 1,031,006
Differences between employer contributions and employer's proportionate share of system contributions	\$ 191,078	\$ 435,301
Total (prior to post-MD contributions)	\$ 4,338,215	\$ 1,488,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,849,873

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,566,440
2 nd Fiscal Year	787,126
3 rd Fiscal Year	332,030
4 th Fiscal Year	87,659
5 th Fiscal Year	76,618
Thereafter	0
Total	\$ 2,849,873

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04417088%
Employer's proportionate share at MD 0.03970840%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,817,969
Employer's proportionate share of system NPL/(A) at MD \$ 8,867,571
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,142,470
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,450,739

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,337,827
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (98,979)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,434

Employer's Total Pension Expense/(Income) \$ 1,252,282

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 565,642	\$ 12,639
Changes of assumptions	\$ 515,339	\$ 0
Net difference between projected and actual earnings on investments	\$ 747,072	\$ 0
Changes in proportionate share	\$ 611,809	\$ 1,266,997
Differences between employer contributions and employer's proportionate share of system contributions	\$ 195,333	\$ 241,258
Total (prior to post-MD contributions)	\$ 2,635,195	\$ 1,520,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,114,301

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 877,732
2 nd Fiscal Year	368,437
3 rd Fiscal Year	19,647
4 th Fiscal Year	(127,217)
5 th Fiscal Year	(24,298)
Thereafter	0
Total	\$ 1,114,301

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00970807%
Employer's proportionate share at MD 0.00833308%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,157,836
Employer's proportionate share of system NPL/(A) at MD \$ 1,860,921
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,967,894
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 934,018

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 280,752
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (45,845)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (86,994)

Employer's Total Pension Expense/(Income) \$ 147,913

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 118,704	\$ 2,652
Changes of assumptions	\$ 108,147	\$ 0
Net difference between projected and actual earnings on investments	\$ 156,778	\$ 0
Changes in proportionate share	\$ 43,265	\$ 312,653
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 133,709
Total (prior to post-MD contributions)	\$ 426,894	\$ 449,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,120)

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)
1 st Fiscal Year	\$ 84,426
2 nd Fiscal Year	(10,215)
3 rd Fiscal Year	(33,050)
4 th Fiscal Year	(47,690)
5 th Fiscal Year	(15,590)
Thereafter	0
Total	\$ (22,120)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07058829%
Employer's proportionate share at MD 0.06618431%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,689,831
Employer's proportionate share of system NPL/(A) at MD \$ 14,780,098

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,572,081
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,418,307

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,229,835
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (225,186)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 181,554

Employer's Total Pension Expense/(Income) \$ 2,186,203

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 942,788	\$ 21,066
Changes of assumptions	\$ 858,945	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,245,189	\$ 0
Changes in proportionate share	\$ 226,026	\$ 757,514
Differences between employer contributions and employer's proportionate share of system contributions	\$ 221,325	\$ 324,960
Total (prior to post-MD contributions)	\$ 3,494,273	\$ 1,103,540
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,390,733

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,473,339
2 nd Fiscal Year	649,600
3 rd Fiscal Year	335,869
4 th Fiscal Year	(49,237)
5 th Fiscal Year	(18,838)
Thereafter	0
Total	\$ 2,390,733

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00043867%
Employer's proportionate share at MD 0.00040662%

Employer's proportionate share of system NPL/(A) at prior MD \$ 97,504
Employer's proportionate share of system NPL/(A) at MD \$ 90,805

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 144,821
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,576

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,700
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,065
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,098

Employer's Total Pension Expense/(Income) \$ 18,863

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,792	\$ 129
Changes of assumptions	\$ 5,277	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,650	\$ 0
Changes in proportionate share	\$ 11,827	\$ 11,220
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,171	\$ 2,953
Total (prior to post-MD contributions)	\$ 41,717	\$ 14,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,415

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,965
2 nd Fiscal Year	7,051
3 rd Fiscal Year	6,329
4 th Fiscal Year	1,809
5 th Fiscal Year	261
Thereafter	0
Total	\$ 27,415

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00445696%

Employer's proportionate share at MD 0.00440934%

Employer's proportionate share of system NPL/(A) at prior MD \$ 990,659

Employer's proportionate share of system NPL/(A) at MD \$ 984,682

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,570,422

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 494,223

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 148,556

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,947)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,676)

Employer's Total Pension Expense/(Income) \$ 117,933

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,811	\$ 1,403
Changes of assumptions	\$ 57,225	\$ 0
Net difference between projected and actual earnings on investments	\$ 82,957	\$ 0
Changes in proportionate share	\$ 60,171	\$ 52,778
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,192	\$ 47,953
Total (prior to post-MD contributions)	\$ 308,356	\$ 102,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 206,222

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)
1 st Fiscal Year	\$ 88,403
2 nd Fiscal Year	55,663
3 rd Fiscal Year	44,660
4 th Fiscal Year	13,411
5 th Fiscal Year	4,085
Thereafter	0
Total	\$ 206,222

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00079963%
Employer's proportionate share at MD 0.00132330%

Employer's proportionate share of system NPL/(A) at prior MD \$ 177,736
Employer's proportionate share of system NPL/(A) at MD \$ 295,516

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 471,304
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 148,323

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,584
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,483
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,899)

Employer's Total Pension Expense/(Income) \$ 55,168

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,850	\$ 421
Changes of assumptions	\$ 17,174	\$ 0
Net difference between projected and actual earnings on investments	\$ 24,897	\$ 0
Changes in proportionate share	\$ 88,427	\$ 17,635
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,097	\$ 20,428
Total (prior to post-MD contributions)	\$ 152,445	\$ 38,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 113,961

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 45,060
2 nd Fiscal Year	28,869
3 rd Fiscal Year	19,091
4 th Fiscal Year	14,476
5 th Fiscal Year	6,465
Thereafter	0
Total	\$ 113,961

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00089728%
Employer's proportionate share at MD 0.00070236%

Employer's proportionate share of system NPL/(A) at prior MD \$ 199,441
Employer's proportionate share of system NPL/(A) at MD \$ 156,849

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 250,151
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 78,724

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,663
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,174)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,221)

Employer's Total Pension Expense/(Income) \$ 1,268

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,005	\$ 224
Changes of assumptions	\$ 9,115	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,214	\$ 0
Changes in proportionate share	\$ 6,609	\$ 90,753
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,716	\$ 12,794
Total (prior to post-MD contributions)	\$ 64,659	\$ 103,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39,112)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,263)
2 nd Fiscal Year	(11,698)
3 rd Fiscal Year	(14,455)
4 th Fiscal Year	(6,916)
5 th Fiscal Year	(780)
Thereafter	0
Total	\$ (39,112)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09556238%
Employer's proportionate share at MD 0.09263296%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,240,882
Employer's proportionate share of system NPL/(A) at MD \$ 20,686,538

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,991,983
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,382,819

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,120,924
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 346,395
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (77,696)

Employer's Total Pension Expense/(Income) \$ 3,389,623

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,319,547	\$ 29,485
Changes of assumptions	\$ 1,202,197	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,742,793	\$ 0
Changes in proportionate share	\$ 1,744,217	\$ 760,435
Differences between employer contributions and employer's proportionate share of system contributions	\$ 188,180	\$ 485,826
Total (prior to post-MD contributions)	\$ 6,196,934	\$ 1,275,746
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,921,188

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,534,698
2 nd Fiscal Year	1,368,070
3 rd Fiscal Year	881,558
4 th Fiscal Year	128,813
5 th Fiscal Year	8,049
Thereafter	0
Total	\$ 4,921,188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03111817%
Employer's proportionate share at MD 0.02614051%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,916,711
Employer's proportionate share of system NPL/(A) at MD \$ 5,837,627
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,310,155
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,929,974

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 880,708
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (359,455)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (87,882)

Employer's Total Pension Expense/(Income) \$ 433,371

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 372,369	\$ 8,320
Changes of assumptions	\$ 339,253	\$ 0
Net difference between projected and actual earnings on investments	\$ 491,807	\$ 0
Changes in proportionate share	\$ 369,681	\$ 2,046,338
Differences between employer contributions and employer's proportionate share of system contributions	\$ 272,251	\$ 259,741
Total (prior to post-MD contributions)	\$ 1,845,361	\$ 2,314,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (469,038)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 208,209
2 nd Fiscal Year	(130,239)
3 rd Fiscal Year	(309,288)
4 th Fiscal Year	(205,297)
5 th Fiscal Year	(32,424)
Thereafter	0
Total	\$ (469,038)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00062171%
Employer's proportionate share at MD 0.00061866%

Employer's proportionate share of system NPL/(A) at prior MD \$ 138,189
Employer's proportionate share of system NPL/(A) at MD \$ 138,157

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 220,341
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 69,343

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,843
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,307
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,818

Employer's Total Pension Expense/(Income) \$ 28,968

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,813	\$ 197
Changes of assumptions	\$ 8,029	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,639	\$ 0
Changes in proportionate share	\$ 13,105	\$ 9,792
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,877	\$ 1,944
Total (prior to post-MD contributions)	\$ 48,463	\$ 11,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 36,530

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,997
2 nd Fiscal Year	10,616
3 rd Fiscal Year	3,828
4 th Fiscal Year	531
5 th Fiscal Year	559
Thereafter	0
Total	\$ 36,530

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00015725%

Employer's proportionate share at MD 0.00014048%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,952

Employer's proportionate share of system NPL/(A) at MD \$ 31,372

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 50,033

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,746

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,733

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,270)
- 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) \$ 2,415

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,001	\$ 45
Changes of assumptions	\$ 1,823	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,643	\$ 0
Changes in proportionate share	\$ 11,852	\$ 7,060
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,399	\$ 3,288
Total (prior to post-MD contributions)	\$ 19,718	\$ 10,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,325

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,836
2 nd Fiscal Year	5,225
3 rd Fiscal Year	891
4 th Fiscal Year	(1,241)
5 th Fiscal Year	(385)
Thereafter	0
Total	\$ 9,325

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00266976%
Employer's proportionate share at MD 0.00235151%

Employer's proportionate share of system NPL/(A) at prior MD \$ 593,414
Employer's proportionate share of system NPL/(A) at MD \$ 525,133
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 837,509
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 263,570

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 79,225
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,829
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,372)

Employer's Total Pension Expense/(Income) \$ 103,682

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,497	\$ 748
Changes of assumptions	\$ 30,518	\$ 0
Net difference between projected and actual earnings on investments	\$ 44,241	\$ 0
Changes in proportionate share	\$ 93,842	\$ 66,918
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,309	\$ 12,912
Total (prior to post-MD contributions)	\$ 224,407	\$ 80,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 143,829

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)
1 st Fiscal Year	\$ 75,716
2 nd Fiscal Year	38,790
3 rd Fiscal Year	29,311
4 th Fiscal Year	1,923
5 th Fiscal Year	(1,911)
Thereafter	0
Total	\$ 143,829

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00098334%
Employer's proportionate share at MD 0.00091342%

Employer's proportionate share of system NPL/(A) at prior MD \$ 218,569
Employer's proportionate share of system NPL/(A) at MD \$ 203,982

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 325,322
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 102,381

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,774
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,186
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,505)

Employer's Total Pension Expense/(Income) \$ 34,455

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,012	\$ 291
Changes of assumptions	\$ 11,854	\$ 0
Net difference between projected and actual earnings on investments	\$ 17,185	\$ 0
Changes in proportionate share	\$ 48,156	\$ 26,675
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,997	\$ 9,210
Total (prior to post-MD contributions)	\$ 94,204	\$ 36,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58,028

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 35,380
2 nd Fiscal Year	21,020
3 rd Fiscal Year	3,633
4 th Fiscal Year	(1,812)
5 th Fiscal Year	(193)
Thereafter	0
Total	\$ 58,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00851228%
Employer's proportionate share at MD 0.01106931%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,892,045
Employer's proportionate share of system NPL/(A) at MD \$ 2,471,968
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,942,425
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,240,710

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 372,939
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 183,041
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,577)

Employer's Total Pension Expense/(Income) \$ 531,403

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 157,681	\$ 3,523
Changes of assumptions	\$ 143,658	\$ 0
Net difference between projected and actual earnings on investments	\$ 208,258	\$ 0
Changes in proportionate share	\$ 620,760	\$ 62,905
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,918	\$ 74,158
Total (prior to post-MD contributions)	\$ 1,135,275	\$ 140,586
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 994,689

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 434,410
2 nd Fiscal Year	283,444
3 rd Fiscal Year	161,342
4 th Fiscal Year	79,989
5 th Fiscal Year	35,504
Thereafter	0
Total	\$ 994,689

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2400: Gilliam County Fire Services

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00024953%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 55,724
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 88,872
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,969

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,407
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,003
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,370

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,555	\$ 79
Changes of assumptions	\$ 3,238	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,695	\$ 0
Changes in proportionate share	\$ 35,215	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,830	\$ 0
Total (prior to post-MD contributions)	\$ 54,533	\$ 79
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,454

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,771
2 nd Fiscal Year	13,526
3 rd Fiscal Year	11,631
4 th Fiscal Year	9,059
5 th Fiscal Year	3,467
Thereafter	0
Total	\$ 54,454

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2401: South Clackamas Transportation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00038556%

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

Employer's proportionate share of system NPL/(A) at MD \$ 86,102

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 137,320

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,216

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,990

▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,366
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,415

Employer's Total Pension Expense/(Income) \$ 30,771

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,492	\$ 123
Changes of assumptions	\$ 5,004	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,254	\$ 0
Changes in proportionate share	\$ 54,412	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,048	\$ 0
Total (prior to post-MD contributions)	\$ 93,210	\$ 123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 93,087

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 27,667
2 nd Fiscal Year	22,653
3 rd Fiscal Year	20,115
4 th Fiscal Year	16,360
5 th Fiscal Year	6,291
Thereafter	0
Total	\$ 93,087

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2402: Kernville Gleneden Beach Lincoln Beach Water District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00023531%

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

Employer's proportionate share of system NPL/(A) at MD \$ 52,549

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 83,808

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,375

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,928

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,547

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,351

Employer's Total Pension Expense/(Income) \$ 27,826

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,352	\$ 75
Changes of assumptions	\$ 3,054	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,427	\$ 0
Changes in proportionate share	\$ 33,208	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,561	\$ 0
Total (prior to post-MD contributions)	\$ 93,602	\$ 75
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 93,527

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,932
2 nd Fiscal Year	22,871
3 rd Fiscal Year	21,323
4 th Fiscal Year	17,069
5 th Fiscal Year	6,333
Thereafter	0
Total	\$ 93,527

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2403: Central Coos Fire and Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00152930%

Employer's proportionate share at MD 0.00188155%

Employer's proportionate share of system NPL/(A) at prior MD \$ 339,921

Employer's proportionate share of system NPL/(A) at MD \$ 420,183

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 670,129

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 210,895

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 63,392

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,561
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,435)

Employer's Total Pension Expense/(Income) \$ 68,518

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,802	\$ 599
Changes of assumptions	\$ 24,419	\$ 0
Net difference between projected and actual earnings on investments	\$ 35,399	\$ 0
Changes in proportionate share	\$ 78,802	\$ 25,187
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,188	\$ 30,198
Total (prior to post-MD contributions)	\$ 175,610	\$ 55,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 119,626

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)
1 st Fiscal Year	\$ 49,481
2 nd Fiscal Year	32,333
3 rd Fiscal Year	20,977
4 th Fiscal Year	11,535
5 th Fiscal Year	5,302
Thereafter	0
Total	\$ 119,626

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2404: North Gilliam County Health District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,225

Employer's Total Pension Expense/(Income) \$ 10,225

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,006	\$ 0
Total (prior to post-MD contributions)	\$ 41,006	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,006

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,225
2 nd Fiscal Year	10,225
3 rd Fiscal Year	10,225
4 th Fiscal Year	7,692
5 th Fiscal Year	2,639
Thereafter	0
Total	\$ 41,006

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2405: McMinnville Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 433,255

Employer's Total Pension Expense/(Income) \$ 433,255

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,847,179	\$ 0
Total (prior to post-MD contributions)	\$ 1,847,179	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,847,179

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)
1 st Fiscal Year	\$ 433,255
2 nd Fiscal Year	433,255
3 rd Fiscal Year	433,255
4 th Fiscal Year	395,617
5 th Fiscal Year	151,797
Thereafter	0
Total	\$ 1,847,179

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2406: North Gilliam County Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,151

Employer's Total Pension Expense/(Income) \$ 5,151

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,666	\$ 0
Total (prior to post-MD contributions)	\$ 22,666	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,666

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)
1 st Fiscal Year	\$ 5,151
2 nd Fiscal Year	5,151
3 rd Fiscal Year	5,151
4 th Fiscal Year	5,151
5 th Fiscal Year	2,062
Thereafter	0
Total	\$ 22,666

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2407: Urban Flood Safety & Water Quality District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03168845%
Employer's proportionate share at MD 0.02611985%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,043,469
Employer's proportionate share of system NPL/(A) at MD \$ 5,833,013
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,302,797
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,927,658

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 880,011
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 190,273
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,952)

Employer's Total Pension Expense/(Income) \$ 1,046,332

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 372,074	\$ 8,314
Changes of assumptions	\$ 338,985	\$ 0
Net difference between projected and actual earnings on investments	\$ 491,418	\$ 0
Changes in proportionate share	\$ 483,006	\$ 896,865
Differences between employer contributions and employer's proportionate share of system contributions	\$ 163,126	\$ 128,675
Total (prior to post-MD contributions)	\$ 1,848,609	\$ 1,033,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 814,755

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 718,532
2 nd Fiscal Year	264,047
3 rd Fiscal Year	14,600
4 th Fiscal Year	(134,602)
5 th Fiscal Year	(47,822)
Thereafter	0
Total	\$ 814,755

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2408: Pleasant Hill Goshen Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00328067%
Employer's proportionate share at MD 0.00323801%

Employer's proportionate share of system NPL/(A) at prior MD \$ 729,202
Employer's proportionate share of system NPL/(A) at MD \$ 723,103

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,153,244
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 362,934

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 109,093
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,815)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,029

Employer's Total Pension Expense/(Income) \$ 112,307

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,125	\$ 1,031
Changes of assumptions	\$ 42,023	\$ 0
Net difference between projected and actual earnings on investments	\$ 60,920	\$ 0
Changes in proportionate share	\$ 61,376	\$ 129,446
Differences between employer contributions and employer's proportionate share of system contributions	\$ 89,471	\$ 39,995
Total (prior to post-MD contributions)	\$ 299,915	\$ 170,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 129,443

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 81,375
2 nd Fiscal Year	30,966
3 rd Fiscal Year	(517)
4 th Fiscal Year	8,775
5 th Fiscal Year	8,845
Thereafter	0
Total	\$ 129,443

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2409: Riddle Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,146

Employer's Total Pension Expense/(Income) \$ 3,146

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,843	\$ 0
Total (prior to post-MD contributions)	\$ 13,843	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,843

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)
1 st Fiscal Year	\$ 3,146
2 nd Fiscal Year	3,146
3 rd Fiscal Year	3,146
4 th Fiscal Year	3,146
5 th Fiscal Year	1,259
Thereafter	0
Total	\$ 13,843

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00103588%

Employer's proportionate share at MD 0.00116847%

Employer's proportionate share of system NPL/(A) at prior MD \$ 230,248

Employer's proportionate share of system NPL/(A) at MD \$ 260,940

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 416,160

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 130,969

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,367

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,635)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,618)

Employer's Total Pension Expense/(Income) \$ 17,114

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,645	\$ 372
Changes of assumptions	\$ 15,164	\$ 0
Net difference between projected and actual earnings on investments	\$ 21,984	\$ 0
Changes in proportionate share	\$ 25,713	\$ 5,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 107	\$ 41,268
Total (prior to post-MD contributions)	\$ 79,613	\$ 46,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,969

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,801
2 nd Fiscal Year	8,976
3 rd Fiscal Year	3,644
4 th Fiscal Year	760
5 th Fiscal Year	787
Thereafter	0
Total	\$ 32,969

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00745295%
Employer's proportionate share at MD 0.00683967%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,656,585
Employer's proportionate share of system NPL/(A) at MD \$ 1,527,416
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,436,004
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 766,628

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 230,437
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (75,960)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,528)

Employer's Total Pension Expense/(Income) \$ 148,949

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 97,430	\$ 2,177
Changes of assumptions	\$ 88,766	\$ 0
Net difference between projected and actual earnings on investments	\$ 128,681	\$ 0
Changes in proportionate share	\$ 82,377	\$ 206,832
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,799	\$ 48,059
Total (prior to post-MD contributions)	\$ 471,053	\$ 257,068
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 213,985

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 133,963
2 nd Fiscal Year	61,858
3 rd Fiscal Year	22,483
4 th Fiscal Year	(3,427)
5 th Fiscal Year	(892)
Thereafter	0
Total	\$ 213,985

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00117490%
Employer's proportionate share at MD 0.00139362%

Employer's proportionate share of system NPL/(A) at prior MD \$ 261,148
Employer's proportionate share of system NPL/(A) at MD \$ 311,219

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 496,349
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 156,205

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,953
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,819
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,374)

Employer's Total Pension Expense/(Income) \$ 57,398

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,852	\$ 444
Changes of assumptions	\$ 18,087	\$ 0
Net difference between projected and actual earnings on investments	\$ 26,220	\$ 0
Changes in proportionate share	\$ 43,296	\$ 34,757
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,675	\$ 13,395
Total (prior to post-MD contributions)	\$ 113,130	\$ 48,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 64,534

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,351
2 nd Fiscal Year	13,651
3 rd Fiscal Year	12,138
4 th Fiscal Year	6,302
5 th Fiscal Year	3,092
Thereafter	0
Total	\$ 64,534

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00536739%

Employer's proportionate share at MD 0.00438048%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,193,023

Employer's proportionate share of system NPL/(A) at MD \$ 978,237

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,560,144

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 490,989

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 147,584

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,571)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,038)

Employer's Total Pension Expense/(Income) \$ 117,975

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,399	\$ 1,394
Changes of assumptions	\$ 56,850	\$ 0
Net difference between projected and actual earnings on investments	\$ 82,414	\$ 0
Changes in proportionate share	\$ 76,212	\$ 216,592
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,970	\$ 40,529
Total (prior to post-MD contributions)	\$ 281,845	\$ 258,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,330

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 88,123
2 nd Fiscal Year	12,353
3 rd Fiscal Year	(29,708)
4 th Fiscal Year	(36,199)
5 th Fiscal Year	(11,238)
Thereafter	0
Total	\$ 23,330

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.50338557%
Employer's proportionate share at MD 0.52544696%

Employer's proportionate share of system NPL/(A) at prior MD \$ 111,888,732
Employer's proportionate share of system NPL/(A) at MD \$ 117,341,370

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 187,142,211
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 58,895,026

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,702,986
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,284,094)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,090,963)

Employer's Total Pension Expense/(Income) \$ 15,327,929

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,484,936	\$ 167,247
Changes of assumptions	\$ 6,819,289	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,885,739	\$ 0
Changes in proportionate share	\$ 7,046,389	\$ 3,881,347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,472	\$ 5,650,679
Total (prior to post-MD contributions)	\$ 31,250,825	\$ 9,699,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,551,552

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,796,469
2 nd Fiscal Year	5,485,076
3 rd Fiscal Year	3,917,955
4 th Fiscal Year	1,006,168
5 th Fiscal Year	345,883
Thereafter	0
Total	\$ 21,551,552

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01243511%
Employer's proportionate share at MD 0.01323359%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,763,982
Employer's proportionate share of system NPL/(A) at MD \$ 2,955,289

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,713,251
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,483,295

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 445,857
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (245,214)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (62,836)

Employer's Total Pension Expense/(Income) \$ 137,807

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 188,511	\$ 4,212
Changes of assumptions	\$ 171,746	\$ 0
Net difference between projected and actual earnings on investments	\$ 248,976	\$ 0
Changes in proportionate share	\$ 222,059	\$ 546,351
Differences between employer contributions and employer's proportionate share of system contributions	\$ 59,927	\$ 118,321
Total (prior to post-MD contributions)	\$ 891,219	\$ 668,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 222,335

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 121,485
2 nd Fiscal Year	62,332
3 rd Fiscal Year	20,054
4 th Fiscal Year	3,877
5 th Fiscal Year	14,587
Thereafter	0
Total	\$ 222,335

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10952601%
Employer's proportionate share at MD 0.10363722%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,344,612
Employer's proportionate share of system NPL/(A) at MD \$ 23,143,979

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 36,911,239
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,616,238

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,491,672
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 133,792
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (546,333)

Employer's Total Pension Expense/(Income) \$ 3,079,131

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,476,301	\$ 32,987
Changes of assumptions	\$ 1,345,011	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,949,827	\$ 0
Changes in proportionate share	\$ 2,159,350	\$ 3,965,570
Differences between employer contributions and employer's proportionate share of system contributions	\$ 323,676	\$ 892,619
Total (prior to post-MD contributions)	\$ 7,254,165	\$ 4,891,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,362,989

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,091,856
2 nd Fiscal Year	758,133
3 rd Fiscal Year	(167,013)
4 th Fiscal Year	(316,991)
5 th Fiscal Year	(2,997)
Thereafter	0
Total	\$ 2,362,989

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02304119%
Employer's proportionate share at MD 0.02397282%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,121,421
Employer's proportionate share of system NPL/(A) at MD \$ 5,353,544
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,538,115
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,687,007

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 807,675
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,641
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49,854

Employer's Total Pension Expense/(Income) \$ 877,170

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 341,490	\$ 7,630
Changes of assumptions	\$ 311,121	\$ 0
Net difference between projected and actual earnings on investments	\$ 451,024	\$ 0
Changes in proportionate share	\$ 447,762	\$ 177,535
Differences between employer contributions and employer's proportionate share of system contributions	\$ 216,466	\$ 84,125
Total (prior to post-MD contributions)	\$ 1,767,863	\$ 269,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,498,573

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)
1 st Fiscal Year	\$ 681,679
2 nd Fiscal Year	406,496
3 rd Fiscal Year	287,795
4 th Fiscal Year	94,883
5 th Fiscal Year	27,719
Thereafter	0
Total	\$ 1,498,573

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.18813025%
Employer's proportionate share at MD 0.19276618%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,816,167
Employer's proportionate share of system NPL/(A) at MD \$ 43,048,013
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 68,655,244
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,606,308

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,494,541
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,452,409
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (339,757)

Employer's Total Pension Expense/(Income) \$ 7,607,193

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,745,934	\$ 61,357
Changes of assumptions	\$ 2,501,734	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,626,695	\$ 0
Changes in proportionate share	\$ 2,460,128	\$ 27,626
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,491,634	\$ 1,054,724
Total (prior to post-MD contributions)	\$ 12,826,125	\$ 1,143,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,682,418

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,932,999
2 nd Fiscal Year	3,194,568
3 rd Fiscal Year	1,722,857
4 th Fiscal Year	589,802
5 th Fiscal Year	242,193
Thereafter	0
Total	\$ 11,682,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01879795%
Employer's proportionate share at MD 0.01800522%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,178,266
Employer's proportionate share of system NPL/(A) at MD \$ 4,020,876

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,412,706
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,018,125

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 606,619
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (191,822)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (52,881)

Employer's Total Pension Expense/(Income) \$ 361,916

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 256,482	\$ 5,731
Changes of assumptions	\$ 233,673	\$ 0
Net difference between projected and actual earnings on investments	\$ 338,750	\$ 0
Changes in proportionate share	\$ 80,070	\$ 468,935
Differences between employer contributions and employer's proportionate share of system contributions	\$ 127,618	\$ 123,564
Total (prior to post-MD contributions)	\$ 1,036,593	\$ 598,230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 438,363

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 284,330
2 nd Fiscal Year	123,235
3 rd Fiscal Year	34,547
4 th Fiscal Year	(11,074)
5 th Fiscal Year	7,325
Thereafter	0
Total	\$ 438,363

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.15460184%

Employer's proportionate share at MD 0.15447974%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,363,726

Employer's proportionate share of system NPL/(A) at MD \$ 34,497,991

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 55,019,217

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,314,951

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,204,622

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 812,162
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 58,127

Employer's Total Pension Expense/(Income) \$ 6,074,911

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,200,547	\$ 49,170
Changes of assumptions	\$ 2,004,849	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,906,376	\$ 0
Changes in proportionate share	\$ 2,551,452	\$ 220,007
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,345,028	\$ 658,076
Total (prior to post-MD contributions)	\$ 11,008,252	\$ 927,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,080,999

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)
1 st Fiscal Year	\$ 5,059,592
2 nd Fiscal Year	2,977,611
3 rd Fiscal Year	1,511,141
4 th Fiscal Year	385,813
5 th Fiscal Year	146,842
Thereafter	0
Total	\$ 10,080,999

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03212148%
Employer's proportionate share at MD 0.03155442%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,139,719
Employer's proportionate share of system NPL/(A) at MD \$ 7,046,646
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,238,364
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,536,795

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,063,109
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,488
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,687

Employer's Total Pension Expense/(Income) \$ 1,105,284

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 449,489	\$ 10,044
Changes of assumptions	\$ 409,516	\$ 0
Net difference between projected and actual earnings on investments	\$ 593,664	\$ 0
Changes in proportionate share	\$ 453,459	\$ 420,388
Differences between employer contributions and employer's proportionate share of system contributions	\$ 130,541	\$ 224,100
Total (prior to post-MD contributions)	\$ 2,036,669	\$ 654,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,382,137

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)
1 st Fiscal Year	\$ 835,024
2 nd Fiscal Year	399,779
3 rd Fiscal Year	134,419
4 th Fiscal Year	(633)
5 th Fiscal Year	13,547
Thereafter	0
Total	\$ 1,382,137

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01369519%

Employer's proportionate share at MD 0.01382740%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,044,063

Employer's proportionate share of system NPL/(A) at MD \$ 3,087,897

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,924,741

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,549,852

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 465,863

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (717)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (55,128)

Employer's Total Pension Expense/(Income) \$ 410,018

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 196,970	\$ 4,401
Changes of assumptions	\$ 179,453	\$ 0
Net difference between projected and actual earnings on investments	\$ 260,148	\$ 0
Changes in proportionate share	\$ 65,139	\$ 116,571
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 121,569
Total (prior to post-MD contributions)	\$ 701,710	\$ 242,541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 459,169

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 274,988
2 nd Fiscal Year	104,340
3 rd Fiscal Year	62,107
4 th Fiscal Year	11,415
5 th Fiscal Year	6,318
Thereafter	0
Total	\$ 459,169

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05809190%

Employer's proportionate share at MD 0.04650148%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,912,228

Employer's proportionate share of system NPL/(A) at MD \$ 10,384,583

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,561,881

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,212,145

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,566,695

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (81,767)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (358,621)

Employer's Total Pension Expense/(Income) \$ 1,126,307

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 662,409	\$ 14,801
Changes of assumptions	\$ 603,500	\$ 0
Net difference between projected and actual earnings on investments	\$ 874,877	\$ 0
Changes in proportionate share	\$ 875,608	\$ 2,050,899
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,847	\$ 828,148
Total (prior to post-MD contributions)	\$ 3,018,241	\$ 2,893,848
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 124,393

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 810,149
2 nd Fiscal Year	173,130
3 rd Fiscal Year	(268,032)
4 th Fiscal Year	(441,891)
5 th Fiscal Year	(148,964)
Thereafter	0
Total	\$ 124,393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00464813%
Employer's proportionate share at MD 0.00449016%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,033,151
Employer's proportionate share of system NPL/(A) at MD \$ 1,002,730
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,599,207
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 503,282

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 151,279
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 83,321
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (50,771)

Employer's Total Pension Expense/(Income) \$ 183,829

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,962	\$ 1,429
Changes of assumptions	\$ 58,274	\$ 0
Net difference between projected and actual earnings on investments	\$ 84,478	\$ 0
Changes in proportionate share	\$ 194,762	\$ 22,293
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 148,074
Total (prior to post-MD contributions)	\$ 401,476	\$ 171,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 229,680

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 138,683
2 nd Fiscal Year	81,729
3 rd Fiscal Year	28,437
4 th Fiscal Year	(13,920)
5 th Fiscal Year	(5,250)
Thereafter	0
Total	\$ 229,680

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00285842%

Employer's proportionate share at MD 0.00275400%

Employer's proportionate share of system NPL/(A) at prior MD \$ 635,348

Employer's proportionate share of system NPL/(A) at MD \$ 615,016

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 980,860
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 308,684

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 92,786
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,423)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (83,895)

Employer's Total Pension Expense/(Income) \$ 2,468

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,230	\$ 877
Changes of assumptions	\$ 35,742	\$ 0
Net difference between projected and actual earnings on investments	\$ 51,814	\$ 0
Changes in proportionate share	\$ 85,618	\$ 148,253
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 190,808
Total (prior to post-MD contributions)	\$ 212,404	\$ 339,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (127,534)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,763)
2 nd Fiscal Year	(32,874)
3 rd Fiscal Year	(45,941)
4 th Fiscal Year	(30,970)
5 th Fiscal Year	(5,986)
Thereafter	0
Total	\$ (127,534)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.03343511%

Employer's proportionate share at MD 0.02812539%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,431,703

Employer's proportionate share of system NPL/(A) at MD \$ 6,280,885

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,017,087

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,152,451

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 947,581

▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (305,201)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (63,024)

Employer's Total Pension Expense/(Income) \$ 579,356

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 400,643	\$ 8,952
Changes of assumptions	\$ 365,013	\$ 0
Net difference between projected and actual earnings on investments	\$ 529,150	\$ 0
Changes in proportionate share	\$ 24,673	\$ 1,161,318
Differences between employer contributions and employer's proportionate share of system contributions	\$ 197,963	\$ 179,501
Total (prior to post-MD contributions)	\$ 1,517,442	\$ 1,349,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 167,671

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 357,154
2 nd Fiscal Year	66,852
3 rd Fiscal Year	(62,994)
4 th Fiscal Year	(147,620)
5 th Fiscal Year	(45,721)
Thereafter	0
Total	\$ 167,671

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01301213%
Employer's proportionate share at MD 0.01190915%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,892,238
Employer's proportionate share of system NPL/(A) at MD \$ 2,659,519

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,241,541
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,334,844

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 401,235
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (85,859)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,012)

Employer's Total Pension Expense/(Income) \$ 298,364

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 169,645	\$ 3,791
Changes of assumptions	\$ 154,558	\$ 0
Net difference between projected and actual earnings on investments	\$ 224,058	\$ 0
Changes in proportionate share	\$ 50,914	\$ 289,338
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,981	\$ 70,775
Total (prior to post-MD contributions)	\$ 671,156	\$ 363,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 307,252

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 216,846
2 nd Fiscal Year	82,103
3 rd Fiscal Year	34,510
4 th Fiscal Year	(18,850)
5 th Fiscal Year	(7,356)
Thereafter	0
Total	\$ 307,252

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 102

Employer's Total Pension Expense/(Income) \$ 102

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 313	\$ 0
Total (prior to post-MD contributions)	\$ 313	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 95
2 nd Fiscal Year	95
3 rd Fiscal Year	95
4 th Fiscal Year	28
5 th Fiscal Year	0
Thereafter	0
Total	\$ 313

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00250192%
Employer's proportionate share at MD 0.00252547%

Employer's proportionate share of system NPL/(A) at prior MD \$ 556,108
Employer's proportionate share of system NPL/(A) at MD \$ 563,981
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 899,467
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 283,069

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 85,086
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,812)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,610)

Employer's Total Pension Expense/(Income) \$ 59,664

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,975	\$ 804
Changes of assumptions	\$ 32,776	\$ 0
Net difference between projected and actual earnings on investments	\$ 47,514	\$ 0
Changes in proportionate share	\$ 9,818	\$ 45,080
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,883	\$ 18,416
Total (prior to post-MD contributions)	\$ 157,966	\$ 64,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 93,666

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)
1 st Fiscal Year	\$ 46,654
2 nd Fiscal Year	20,140
3 rd Fiscal Year	14,827
4 th Fiscal Year	8,201
5 th Fiscal Year	3,844
Thereafter	0
Total	\$ 93,666

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00142487%

Employer's proportionate share at MD 0.00190993%

Employer's proportionate share of system NPL/(A) at prior MD \$ 316,709

Employer's proportionate share of system NPL/(A) at MD \$ 426,520

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 680,237

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 214,076

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,348

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,131)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,750)

Employer's Total Pension Expense/(Income) \$ 30,467

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,207	\$ 608
Changes of assumptions	\$ 24,787	\$ 0
Net difference between projected and actual earnings on investments	\$ 35,933	\$ 0
Changes in proportionate share	\$ 71,079	\$ 139,970
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,201	\$ 19,240
Total (prior to post-MD contributions)	\$ 198,207	\$ 159,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,389

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,360
2 nd Fiscal Year	(2,669)
3 rd Fiscal Year	1,272
4 th Fiscal Year	14,535
5 th Fiscal Year	8,891
Thereafter	0
Total	\$ 38,389

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00165906%
Employer's proportionate share at MD 0.00137992%

Employer's proportionate share of system NPL/(A) at prior MD \$ 368,763
Employer's proportionate share of system NPL/(A) at MD \$ 308,160
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 491,470
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 154,669

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,491
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,559)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,485)

Employer's Total Pension Expense/(Income) \$ 7,447

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,657	\$ 439
Changes of assumptions	\$ 17,909	\$ 0
Net difference between projected and actual earnings on investments	\$ 25,962	\$ 0
Changes in proportionate share	\$ 62,358	\$ 184,143
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,811	\$ 25,744
Total (prior to post-MD contributions)	\$ 146,697	\$ 210,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (63,629)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,626)
2 nd Fiscal Year	(16,577)
3 rd Fiscal Year	(22,782)
4 th Fiscal Year	(13,459)
5 th Fiscal Year	(1,186)
Thereafter	0
Total	\$ (63,629)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00581377%
Employer's proportionate share at MD 0.00547260%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,292,241
Employer's proportionate share of system NPL/(A) at MD \$ 1,222,126

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,949,111
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 613,400

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 184,379
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,194)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,360)

Employer's Total Pension Expense/(Income) \$ 147,825

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,957	\$ 1,742
Changes of assumptions	\$ 71,024	\$ 0
Net difference between projected and actual earnings on investments	\$ 102,961	\$ 0
Changes in proportionate share	\$ 39,713	\$ 136,377
Differences between employer contributions and employer's proportionate share of system contributions	\$ 56,737	\$ 24,169
Total (prior to post-MD contributions)	\$ 348,392	\$ 162,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 186,104

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 101,782
2 nd Fiscal Year	53,589
3 rd Fiscal Year	30,724
4 th Fiscal Year	(942)
5 th Fiscal Year	949
Thereafter	0
Total	\$ 186,104

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.09274097%

Employer's proportionate share at MD 0.09828350%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,613,760

Employer's proportionate share of system NPL/(A) at MD \$ 21,948,401

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,004,468

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,016,163

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,311,298

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 721,122
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (362,400)

Employer's Total Pension Expense/(Income) \$ 3,670,020

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,400,038	\$ 31,283
Changes of assumptions	\$ 1,275,530	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,849,102	\$ 0
Changes in proportionate share	\$ 1,860,525	\$ 859,803
Differences between employer contributions and employer's proportionate share of system contributions	\$ 763,310	\$ 1,306,245
Total (prior to post-MD contributions)	\$ 7,148,505	\$ 2,197,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,951,174

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)
1 st Fiscal Year	\$ 2,693,544
2 nd Fiscal Year	1,336,375
3 rd Fiscal Year	677,794
4 th Fiscal Year	162,857
5 th Fiscal Year	80,604
Thereafter	0
Total	\$ 4,951,174

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

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

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01029590%
Employer's proportionate share at MD 0.01201663%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,288,495
Employer's proportionate share of system NPL/(A) at MD \$ 2,683,521
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,279,821
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,346,891

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 404,856
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,094
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (44,525)

Employer's Total Pension Expense/(Income) \$ 362,425

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 171,176	\$ 3,825
Changes of assumptions	\$ 155,953	\$ 0
Net difference between projected and actual earnings on investments	\$ 226,080	\$ 0
Changes in proportionate share	\$ 437,159	\$ 390,213
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,243	\$ 87,812
Total (prior to post-MD contributions)	\$ 1,022,611	\$ 481,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 540,761

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)
1 st Fiscal Year	\$ 266,921
2 nd Fiscal Year	147,531
3 rd Fiscal Year	60,532
4 th Fiscal Year	37,925
5 th Fiscal Year	27,851
Thereafter	0
Total	\$ 540,761

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00137930%
Employer's proportionate share at MD 0.00126284%

Employer's proportionate share of system NPL/(A) at prior MD \$ 306,580
Employer's proportionate share of system NPL/(A) at MD \$ 282,014
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 449,771
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 141,546

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,547
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,781)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,735

Employer's Total Pension Expense/(Income) \$ 38,501

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,989	\$ 402
Changes of assumptions	\$ 16,389	\$ 0
Net difference between projected and actual earnings on investments	\$ 23,759	\$ 0
Changes in proportionate share	\$ 10,476	\$ 94,110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,936	\$ 1,786
Total (prior to post-MD contributions)	\$ 145,549	\$ 96,298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49,251

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,377
2 nd Fiscal Year	7,954
3 rd Fiscal Year	18,520
4 th Fiscal Year	7,095
5 th Fiscal Year	2,305
Thereafter	0
Total	\$ 49,251

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.13414553%

Employer's proportionate share at MD 0.05324443%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,816,853

Employer's proportionate share of system NPL/(A) at MD \$ 11,890,400

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,963,437

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,967,933

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,793,874

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,215,219)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (816,588)

Employer's Total Pension Expense/(Income) \$ (1,237,933)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 758,461	\$ 16,947
Changes of assumptions	\$ 691,010	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,001,739	\$ 0
Changes in proportionate share	\$ 3,861,028	\$ 16,358,406
Differences between employer contributions and employer's proportionate share of system contributions	\$ 582,622	\$ 1,541,016
Total (prior to post-MD contributions)	\$ 6,894,860	\$ 17,916,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,021,509)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,651,586)
2 nd Fiscal Year	(2,321,459)
3 rd Fiscal Year	(3,218,508)
4 th Fiscal Year	(2,870,734)
5 th Fiscal Year	(959,222)
Thereafter	0
Total	\$ (11,021,509)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00190686%
Employer's proportionate share at MD 0.00251392%

Employer's proportionate share of system NPL/(A) at prior MD \$ 423,842
Employer's proportionate share of system NPL/(A) at MD \$ 561,402

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 895,353
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 281,774

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 84,697
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,822
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,175

Employer's Total Pension Expense/(Income) \$ 117,694

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,811	\$ 800
Changes of assumptions	\$ 32,626	\$ 0
Net difference between projected and actual earnings on investments	\$ 47,297	\$ 0
Changes in proportionate share	\$ 110,145	\$ 119,548
Differences between employer contributions and employer's proportionate share of system contributions	\$ 87,956	\$ 13,910
Total (prior to post-MD contributions)	\$ 313,835	\$ 134,258
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 179,577

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)
1 st Fiscal Year	\$ 79,642
2 nd Fiscal Year	35,117
3 rd Fiscal Year	24,785
4 th Fiscal Year	27,024
5 th Fiscal Year	13,007
Thereafter	0
Total	\$ 179,577

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00169603%
Employer's proportionate share at MD 0.00227241%

Employer's proportionate share of system NPL/(A) at prior MD \$ 376,981
Employer's proportionate share of system NPL/(A) at MD \$ 507,468

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 809,337
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 254,704

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 76,560
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 41,810
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,005)

Employer's Total Pension Expense/(Income) \$ 117,365

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,370	\$ 723
Changes of assumptions	\$ 29,492	\$ 0
Net difference between projected and actual earnings on investments	\$ 42,753	\$ 0
Changes in proportionate share	\$ 118,529	\$ 32,932
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,178	\$ 12,962
Total (prior to post-MD contributions)	\$ 243,322	\$ 46,617
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 196,705

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 88,781
2 nd Fiscal Year	46,261
3 rd Fiscal Year	29,999
4 th Fiscal Year	22,306
5 th Fiscal Year	9,358
Thereafter	0
Total	\$ 196,705

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05286862%
Employer's proportionate share at MD 0.04555165%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,751,236
Employer's proportionate share of system NPL/(A) at MD \$ 10,172,469

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,223,591
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,105,683

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,534,694
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,952)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61,323

Employer's Total Pension Expense/(Income) \$ 1,565,065

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 648,878	\$ 14,499
Changes of assumptions	\$ 591,173	\$ 0
Net difference between projected and actual earnings on investments	\$ 857,007	\$ 0
Changes in proportionate share	\$ 342,412	\$ 1,042,781
Differences between employer contributions and employer's proportionate share of system contributions	\$ 733,037	\$ 191,257
Total (prior to post-MD contributions)	\$ 3,172,507	\$ 1,248,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,923,970

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,201,295
2 nd Fiscal Year	632,563
3 rd Fiscal Year	260,803
4 th Fiscal Year	(118,089)
5 th Fiscal Year	(52,603)
Thereafter	0
Total	\$ 1,923,970

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00898586%

Employer's proportionate share at MD 0.01182451%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,997,309

Employer's proportionate share of system NPL/(A) at MD \$ 2,640,617

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,211,395

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,325,357

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 398,383

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,043
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (115,666)

Employer's Total Pension Expense/(Income) \$ 284,760

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 168,439	\$ 3,764
Changes of assumptions	\$ 153,459	\$ 0
Net difference between projected and actual earnings on investments	\$ 222,466	\$ 0
Changes in proportionate share	\$ 1,229,501	\$ 558,347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 97,293	\$ 443,022
Total (prior to post-MD contributions)	\$ 1,871,158	\$ 1,005,133
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 866,025

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 226,144
2 nd Fiscal Year	249,380
3 rd Fiscal Year	290,134
4 th Fiscal Year	83,892
5 th Fiscal Year	16,474
Thereafter	0
Total	\$ 866,025

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04220181%
Employer's proportionate share at MD 0.04202246%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,380,299
Employer's proportionate share of system NPL/(A) at MD \$ 9,384,340

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,966,641
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,710,112

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,415,791
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 190,283
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (113,321)

Employer's Total Pension Expense/(Income) \$ 1,492,753

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 598,605	\$ 13,376
Changes of assumptions	\$ 545,371	\$ 0
Net difference between projected and actual earnings on investments	\$ 790,609	\$ 0
Changes in proportionate share	\$ 855,308	\$ 984,593
Differences between employer contributions and employer's proportionate share of system contributions	\$ 356,978	\$ 350,048
Total (prior to post-MD contributions)	\$ 3,146,871	\$ 1,348,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,798,854

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,137,099
2 nd Fiscal Year	505,122
3 rd Fiscal Year	97,473
4 th Fiscal Year	15,523
5 th Fiscal Year	43,637
Thereafter	0
Total	\$ 1,798,854

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00406414%
Employer's proportionate share at MD 0.00559360%

Employer's proportionate share of system NPL/(A) at prior MD \$ 903,346
Employer's proportionate share of system NPL/(A) at MD \$ 1,249,147

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,992,206
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 626,962

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 188,456
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 49,518
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (37,346)

Employer's Total Pension Expense/(Income) \$ 200,628

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 79,680	\$ 1,780
Changes of assumptions	\$ 72,594	\$ 0
Net difference between projected and actual earnings on investments	\$ 105,238	\$ 0
Changes in proportionate share	\$ 443,688	\$ 163,440
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,309	\$ 122,493
Total (prior to post-MD contributions)	\$ 718,509	\$ 287,713
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 430,796

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)
1 st Fiscal Year	\$ 170,851
2 nd Fiscal Year	102,626
3 rd Fiscal Year	89,924
4 th Fiscal Year	51,532
5 th Fiscal Year	15,863
Thereafter	0
Total	\$ 430,796

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00050684%
Employer's proportionate share at MD 0.00050000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 112,657
Employer's proportionate share of system NPL/(A) at MD \$ 111,659

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 178,079
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,043

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,846
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (455)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,792

Employer's Total Pension Expense/(Income) \$ 47,183

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,122	\$ 159
Changes of assumptions	\$ 6,489	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,407	\$ 0
Changes in proportionate share	\$ 4,546	\$ 8,365
Differences between employer contributions and employer's proportionate share of system contributions	\$ 79,579	\$ 0
Total (prior to post-MD contributions)	\$ 107,143	\$ 8,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 98,619

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,728
2 nd Fiscal Year	28,292
3 rd Fiscal Year	18,599
4 th Fiscal Year	9,637
5 th Fiscal Year	3,363
Thereafter	0
Total	\$ 98,619

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.01799755%

Employer's proportionate share at MD 0.01534292%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,000,359

Employer's proportionate share of system NPL/(A) at MD \$ 3,426,339

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,464,506

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,719,720

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 516,923

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (83,831)
- 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) \$ 425,936

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 218,558	\$ 4,884
Changes of assumptions	\$ 199,122	\$ 0
Net difference between projected and actual earnings on investments	\$ 288,661	\$ 0
Changes in proportionate share	\$ 145,728	\$ 533,543
Differences between employer contributions and employer's proportionate share of system contributions	\$ 182,333	\$ 93,740
Total (prior to post-MD contributions)	\$ 1,034,402	\$ 632,167
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 402,235

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 296,218
2 nd Fiscal Year	102,001
3 rd Fiscal Year	53,458
4 th Fiscal Year	(33,245)
5 th Fiscal Year	(16,196)
Thereafter	0
Total	\$ 402,235

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00725007%
Employer's proportionate share at MD 0.00737766%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,611,491
Employer's proportionate share of system NPL/(A) at MD \$ 1,647,559

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,627,614
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 826,929

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 248,563
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,498
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,181)

Employer's Total Pension Expense/(Income) \$ 257,880

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 105,094	\$ 2,348
Changes of assumptions	\$ 95,748	\$ 0
Net difference between projected and actual earnings on investments	\$ 138,803	\$ 0
Changes in proportionate share	\$ 216,117	\$ 175,330
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,136	\$ 80,890
Total (prior to post-MD contributions)	\$ 591,898	\$ 258,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 333,330

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 212,617
2 nd Fiscal Year	98,742
3 rd Fiscal Year	11,902
4 th Fiscal Year	2,815
5 th Fiscal Year	7,254
Thereafter	0
Total	\$ 333,330

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00264819%
Employer's proportionate share at MD 0.00386068%

Employer's proportionate share of system NPL/(A) at prior MD \$ 588,620
Employer's proportionate share of system NPL/(A) at MD \$ 862,156
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,375,013
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 432,727

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 130,071
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 89,487
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,484

Employer's Total Pension Expense/(Income) \$ 237,042

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,995	\$ 1,229
Changes of assumptions	\$ 50,104	\$ 0
Net difference between projected and actual earnings on investments	\$ 72,635	\$ 0
Changes in proportionate share	\$ 233,511	\$ 27,818
Differences between employer contributions and employer's proportionate share of system contributions	\$ 104,104	\$ 16,792
Total (prior to post-MD contributions)	\$ 515,349	\$ 45,839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 469,510

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 177,061
2 nd Fiscal Year	120,152
3 rd Fiscal Year	97,776
4 th Fiscal Year	55,246
5 th Fiscal Year	19,274
Thereafter	0
Total	\$ 469,510

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01669387%
Employer's proportionate share at MD 0.01648615%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,710,587
Employer's proportionate share of system NPL/(A) at MD \$ 3,681,642
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,871,677
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,847,860

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 555,440
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,512)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 87,934

Employer's Total Pension Expense/(Income) \$ 611,862

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 234,843	\$ 5,247
Changes of assumptions	\$ 213,958	\$ 0
Net difference between projected and actual earnings on investments	\$ 310,170	\$ 0
Changes in proportionate share	\$ 262,088	\$ 431,014
Differences between employer contributions and employer's proportionate share of system contributions	\$ 291,147	\$ 26,594
Total (prior to post-MD contributions)	\$ 1,312,206	\$ 462,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 849,351

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)
1 st Fiscal Year	\$ 453,141
2 nd Fiscal Year	257,833
3 rd Fiscal Year	101,978
4 th Fiscal Year	18,324
5 th Fiscal Year	18,075
Thereafter	0
Total	\$ 849,351

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02627757%
Employer's proportionate share at MD 0.03422922%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,840,779
Employer's proportionate share of system NPL/(A) at MD \$ 7,643,975

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,191,015
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,836,602

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,153,227
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 316,874
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (183,433)

Employer's Total Pension Expense/(Income) \$ 1,286,668

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 487,592	\$ 10,895
Changes of assumptions	\$ 444,229	\$ 0
Net difference between projected and actual earnings on investments	\$ 643,987	\$ 0
Changes in proportionate share	\$ 1,662,121	\$ 61,971
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 406,725
Total (prior to post-MD contributions)	\$ 3,237,929	\$ 479,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,758,338

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,100,522
2 nd Fiscal Year	749,360
3 rd Fiscal Year	537,231
4 th Fiscal Year	272,271
5 th Fiscal Year	98,954
Thereafter	0
Total	\$ 2,758,338

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00480641%
Employer's proportionate share at MD 0.00590072%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,068,332
Employer's proportionate share of system NPL/(A) at MD \$ 1,317,733

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,101,589
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 661,386

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 198,803
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 74,527
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,004)

Employer's Total Pension Expense/(Income) \$ 259,326

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,055	\$ 1,878
Changes of assumptions	\$ 76,580	\$ 0
Net difference between projected and actual earnings on investments	\$ 111,016	\$ 0
Changes in proportionate share	\$ 327,148	\$ 63,677
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,738	\$ 31,705
Total (prior to post-MD contributions)	\$ 614,537	\$ 97,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 517,277

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 200,833
2 nd Fiscal Year	131,104
3 rd Fiscal Year	113,083
4 th Fiscal Year	55,655
5 th Fiscal Year	16,601
Thereafter	0
Total	\$ 517,277

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00545749%
Employer's proportionate share at MD 0.00463604%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,213,050
Employer's proportionate share of system NPL/(A) at MD \$ 1,035,308
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,651,163
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 519,633

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 156,194
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,891)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,013)

Employer's Total Pension Expense/(Income) \$ 131,290

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,040	\$ 1,476
Changes of assumptions	\$ 60,167	\$ 0
Net difference between projected and actual earnings on investments	\$ 87,222	\$ 0
Changes in proportionate share	\$ 16,194	\$ 196,606
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,647	\$ 37,082
Total (prior to post-MD contributions)	\$ 278,270	\$ 235,164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,106

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 70,813
2 nd Fiscal Year	6,936
3 rd Fiscal Year	(10,256)
4 th Fiscal Year	(19,383)
5 th Fiscal Year	(5,005)
Thereafter	0
Total	\$ 43,106

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,904)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ (21,904)

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00178209%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 396,109

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (315,575)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,731

Employer's Total Pension Expense/(Income) \$ (262,844)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 186,967	\$ 1,438,317
Differences between employer contributions and employer's proportionate share of system contributions	\$ 691,364	\$ 203,994
Total (prior to post-MD contributions)	\$ 878,331	\$ 1,642,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (763,980)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (263,660)
2 nd Fiscal Year	(266,602)
3 rd Fiscal Year	(261,098)
4 th Fiscal Year	(10,732)
5 th Fiscal Year	38,112
Thereafter	0
Total	\$ (763,980)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01490536%
Employer's proportionate share at MD 0.01118494%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,313,051
Employer's proportionate share of system NPL/(A) at MD \$ 2,497,790

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,983,607
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,253,670

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 376,835
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,402)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (79,825)

Employer's Total Pension Expense/(Income) \$ 284,608

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 159,328	\$ 3,560
Changes of assumptions	\$ 145,159	\$ 0
Net difference between projected and actual earnings on investments	\$ 210,433	\$ 0
Changes in proportionate share	\$ 390,059	\$ 929,385
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,058	\$ 162,851
Total (prior to post-MD contributions)	\$ 926,037	\$ 1,095,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (169,759)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 168,667
2 nd Fiscal Year	(12,016)
3 rd Fiscal Year	(142,834)
4 th Fiscal Year	(143,161)
5 th Fiscal Year	(40,415)
Thereafter	0
Total	\$ (169,759)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02622126%
Employer's proportionate share at MD 0.02548382%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,828,263
Employer's proportionate share of system NPL/(A) at MD \$ 5,690,977

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,076,270
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,856,369

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 858,583
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,510)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,220)

Employer's Total Pension Expense/(Income) \$ 801,853

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 363,014	\$ 8,111
Changes of assumptions	\$ 330,731	\$ 0
Net difference between projected and actual earnings on investments	\$ 479,452	\$ 0
Changes in proportionate share	\$ 230,430	\$ 369,446
Differences between employer contributions and employer's proportionate share of system contributions	\$ 212,686	\$ 149,837
Total (prior to post-MD contributions)	\$ 1,616,313	\$ 527,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,088,919

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 582,236
2 nd Fiscal Year	265,355
3 rd Fiscal Year	185,206
4 th Fiscal Year	43,476
5 th Fiscal Year	12,645
Thereafter	0
Total	\$ 1,088,919

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.05971347%

Employer's proportionate share at MD 0.05605641%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,272,658

Employer's proportionate share of system NPL/(A) at MD \$ 12,518,363

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,964,947

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,283,115

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,888,613

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,905)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 229,974

Employer's Total Pension Expense/(Income) \$ 2,041,682

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 798,518	\$ 17,842
Changes of assumptions	\$ 727,504	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,054,643	\$ 0
Changes in proportionate share	\$ 505,037	\$ 820,949
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,192,312	\$ 180,985
Total (prior to post-MD contributions)	\$ 4,278,014	\$ 1,019,776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,258,238

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)
1 st Fiscal Year	\$ 1,520,770
2 nd Fiscal Year	908,764
3 rd Fiscal Year	632,853
4 th Fiscal Year	152,831
5 th Fiscal Year	43,019
Thereafter	0
Total	\$ 3,258,238

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00091770%
Employer's proportionate share at MD 0.00102186%

Employer's proportionate share of system NPL/(A) at prior MD \$ 203,979
Employer's proportionate share of system NPL/(A) at MD \$ 228,199
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 363,944
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 114,536

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 34,428
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,597)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,541

Employer's Total Pension Expense/(Income) \$ 14,372

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,556	\$ 325
Changes of assumptions	\$ 13,262	\$ 0
Net difference between projected and actual earnings on investments	\$ 19,225	\$ 0
Changes in proportionate share	\$ 18,486	\$ 62,216
Differences between employer contributions and employer's proportionate share of system contributions	\$ 67,914	\$ 3,701
Total (prior to post-MD contributions)	\$ 133,443	\$ 66,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 67,201

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,337
2 nd Fiscal Year	12,723
3 rd Fiscal Year	19,158
4 th Fiscal Year	12,848
5 th Fiscal Year	4,136
Thereafter	0
Total	\$ 67,201

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00379571%
Employer's proportionate share at MD 0.00607971%

Employer's proportionate share of system NPL/(A) at prior MD \$ 843,682
Employer's proportionate share of system NPL/(A) at MD \$ 1,357,704

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,165,338
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 681,448

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 204,833
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,665)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,692)

Employer's Total Pension Expense/(Income) \$ 183,476

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,605	\$ 1,935
Changes of assumptions	\$ 78,903	\$ 0
Net difference between projected and actual earnings on investments	\$ 114,383	\$ 0
Changes in proportionate share	\$ 360,068	\$ 303,741
Differences between employer contributions and employer's proportionate share of system contributions	\$ 82,724	\$ 52,262
Total (prior to post-MD contributions)	\$ 722,683	\$ 357,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 364,745

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)
1 st Fiscal Year	\$ 129,163
2 nd Fiscal Year	48,732
3 rd Fiscal Year	70,534
4 th Fiscal Year	81,852
5 th Fiscal Year	34,464
Thereafter	0
Total	\$ 364,745

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00350094%

Employer's proportionate share at MD 0.00322423%

Employer's proportionate share of system NPL/(A) at prior MD \$ 778,162

Employer's proportionate share of system NPL/(A) at MD \$ 720,026

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,148,336
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 361,390

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 108,628
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,649)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,537)

Employer's Total Pension Expense/(Income) \$ 93,442

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,929	\$ 1,026
Changes of assumptions	\$ 41,844	\$ 0
Net difference between projected and actual earnings on investments	\$ 60,661	\$ 0
Changes in proportionate share	\$ 49,500	\$ 134,611
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,398	\$ 16,850
Total (prior to post-MD contributions)	\$ 225,332	\$ 152,487
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,845

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)
1 st Fiscal Year	\$ 53,085
2 nd Fiscal Year	20,318
3 rd Fiscal Year	7,008
4 th Fiscal Year	(6,868)
5 th Fiscal Year	(699)
Thereafter	0
Total	\$ 72,845

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00374051%
Employer's proportionate share at MD 0.00328002%

Employer's proportionate share of system NPL/(A) at prior MD \$ 831,412
Employer's proportionate share of system NPL/(A) at MD \$ 732,485

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,168,206
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 367,643

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 110,508
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,831
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,596)

Employer's Total Pension Expense/(Income) \$ 107,743

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,724	\$ 1,044
Changes of assumptions	\$ 42,568	\$ 0
Net difference between projected and actual earnings on investments	\$ 61,710	\$ 0
Changes in proportionate share	\$ 67,711	\$ 111,611
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,240	\$ 29,078
Total (prior to post-MD contributions)	\$ 236,953	\$ 141,733
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 95,220

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 82,680
2 nd Fiscal Year	30,271
3 rd Fiscal Year	(2,787)
4 th Fiscal Year	(12,162)
5 th Fiscal Year	(2,781)
Thereafter	0
Total	\$ 95,220

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01853624%
Employer's proportionate share at MD 0.01752708%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,120,095
Employer's proportionate share of system NPL/(A) at MD \$ 3,914,099
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,242,412
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,964,533

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 590,510
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 100,679
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,404)

Employer's Total Pension Expense/(Income) \$ 670,785

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 249,671	\$ 5,579
Changes of assumptions	\$ 227,468	\$ 0
Net difference between projected and actual earnings on investments	\$ 329,754	\$ 0
Changes in proportionate share	\$ 307,479	\$ 223,907
Differences between employer contributions and employer's proportionate share of system contributions	\$ 139,691	\$ 76,595
Total (prior to post-MD contributions)	\$ 1,254,063	\$ 306,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 947,982

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 487,651
2 nd Fiscal Year	288,880
3 rd Fiscal Year	160,749
4 th Fiscal Year	8,444
5 th Fiscal Year	2,258
Thereafter	0
Total	\$ 947,982

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00460466%
Employer's proportionate share at MD 0.00512865%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,023,489
Employer's proportionate share of system NPL/(A) at MD \$ 1,145,316

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,826,610
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 574,848

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 172,791
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,222)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,779

Employer's Total Pension Expense/(Income) \$ 153,348

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 73,057	\$ 1,632
Changes of assumptions	\$ 66,560	\$ 0
Net difference between projected and actual earnings on investments	\$ 96,490	\$ 0
Changes in proportionate share	\$ 84,667	\$ 58,275
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,782	\$ 19,295
Total (prior to post-MD contributions)	\$ 398,556	\$ 79,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 319,354

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 124,102
2 nd Fiscal Year	81,222
3 rd Fiscal Year	67,223
4 th Fiscal Year	34,012
5 th Fiscal Year	12,794
Thereafter	0
Total	\$ 319,354

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05442844%
Employer's proportionate share at MD 0.05742359%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,097,941
Employer's proportionate share of system NPL/(A) at MD \$ 12,823,678

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,451,879
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,436,356

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,934,675
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 92,511
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,138)

Employer's Total Pension Expense/(Income) \$ 1,988,048

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 817,993	\$ 18,278
Changes of assumptions	\$ 745,248	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,080,365	\$ 0
Changes in proportionate share	\$ 1,438,723	\$ 1,277,972
Differences between employer contributions and employer's proportionate share of system contributions	\$ 464,693	\$ 315,507
Total (prior to post-MD contributions)	\$ 4,547,022	\$ 1,611,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,935,265

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,547,862
2 nd Fiscal Year	857,429
3 rd Fiscal Year	319,131
4 th Fiscal Year	116,316
5 th Fiscal Year	94,528
Thereafter	0
Total	\$ 2,935,265

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00365142%
Employer's proportionate share at MD 0.00433373%

Employer's proportionate share of system NPL/(A) at prior MD \$ 811,610
Employer's proportionate share of system NPL/(A) at MD \$ 967,797

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,543,493
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 485,749

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 146,009
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,658
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,128)

Employer's Total Pension Expense/(Income) \$ 153,539

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,734	\$ 1,379
Changes of assumptions	\$ 56,243	\$ 0
Net difference between projected and actual earnings on investments	\$ 81,535	\$ 0
Changes in proportionate share	\$ 100,925	\$ 55,758
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,361	\$ 26,192
Total (prior to post-MD contributions)	\$ 334,798	\$ 83,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 251,469

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 108,071
2 nd Fiscal Year	56,695
3 rd Fiscal Year	45,778
4 th Fiscal Year	28,922
5 th Fiscal Year	12,002
Thereafter	0
Total	\$ 251,469

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.64345414%
Employer's proportionate share at MD 0.68753917%

Employer's proportionate share of system NPL/(A) at prior MD \$ 143,022,113
Employer's proportionate share of system NPL/(A) at MD \$ 153,539,356

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 244,872,671
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 77,063,224

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,164,082
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,418,985
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,309,559)

Employer's Total Pension Expense/(Income) \$ 22,273,508

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,793,922	\$ 218,840
Changes of assumptions	\$ 8,922,933	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,935,335	\$ 0
Changes in proportionate share	\$ 15,111,915	\$ 5,416,763
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,264,599	\$ 2,847,146
Total (prior to post-MD contributions)	\$ 48,028,704	\$ 8,482,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 39,545,955

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)
1 st Fiscal Year	\$ 17,132,942
2 nd Fiscal Year	10,998,248
3 rd Fiscal Year	7,923,297
4 th Fiscal Year	2,559,802
5 th Fiscal Year	931,666
Thereafter	0
Total	\$ 39,545,955

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02831846%
Employer's proportionate share at MD 0.02487755%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,294,413
Employer's proportionate share of system NPL/(A) at MD \$ 5,555,586

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,860,342
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,788,415

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 838,157
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,459
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,041

Employer's Total Pension Expense/(Income) \$ 872,657

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 354,378	\$ 7,918
Changes of assumptions	\$ 322,863	\$ 0
Net difference between projected and actual earnings on investments	\$ 468,045	\$ 0
Changes in proportionate share	\$ 566,293	\$ 1,089,069
Differences between employer contributions and employer's proportionate share of system contributions	\$ 358,580	\$ 106,144
Total (prior to post-MD contributions)	\$ 2,070,159	\$ 1,203,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 867,028

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 627,704
2 nd Fiscal Year	282,464
3 rd Fiscal Year	37,656
4 th Fiscal Year	(72,207)
5 th Fiscal Year	(8,590)
Thereafter	0
Total	\$ 867,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06645376%
Employer's proportionate share at MD 0.06239903%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,770,839
Employer's proportionate share of system NPL/(A) at MD \$ 13,934,780

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,223,922
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,994,031

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,102,304
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 247,216
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 136,604

Employer's Total Pension Expense/(Income) \$ 2,486,124

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 888,867	\$ 19,861
Changes of assumptions	\$ 809,819	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,173,973	\$ 0
Changes in proportionate share	\$ 860,424	\$ 572,215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 658,282	\$ 237,972
Total (prior to post-MD contributions)	\$ 4,391,365	\$ 830,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,561,317

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)
1 st Fiscal Year	\$ 1,864,874
2 nd Fiscal Year	1,081,674
3 rd Fiscal Year	553,634
4 th Fiscal Year	46,215
5 th Fiscal Year	14,920
Thereafter	0
Total	\$ 3,561,317

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00077733%
Employer's proportionate share at MD 0.00084564%

Employer's proportionate share of system NPL/(A) at prior MD \$ 172,779
Employer's proportionate share of system NPL/(A) at MD \$ 188,846

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 301,182
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 94,784

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,491
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,081
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,280)

Employer's Total Pension Expense/(Income) \$ 37,292

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,046	\$ 269
Changes of assumptions	\$ 10,975	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,910	\$ 0
Changes in proportionate share	\$ 61,731	\$ 17,410
Differences between employer contributions and employer's proportionate share of system contributions	\$ 553	\$ 27,140
Total (prior to post-MD contributions)	\$ 101,215	\$ 44,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,396

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,448
2 nd Fiscal Year	21,060
3 rd Fiscal Year	5,156
4 th Fiscal Year	(1,561)
5 th Fiscal Year	292
Thereafter	0
Total	\$ 56,396

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00380599%

Employer's proportionate share at MD 0.00645502%

Employer's proportionate share of system NPL/(A) at prior MD \$ 845,967

Employer's proportionate share of system NPL/(A) at MD \$ 1,441,517

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,299,008

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 723,515

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 217,478

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 157,979
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (101,405)

Employer's Total Pension Expense/(Income) \$ 274,052

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,951	\$ 2,055
Changes of assumptions	\$ 83,774	\$ 0
Net difference between projected and actual earnings on investments	\$ 121,444	\$ 0
Changes in proportionate share	\$ 506,705	\$ 37,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 284,801
Total (prior to post-MD contributions)	\$ 803,874	\$ 323,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 479,974

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 207,019
2 nd Fiscal Year	113,048
3 rd Fiscal Year	80,174
4 th Fiscal Year	56,635
5 th Fiscal Year	23,099
Thereafter	0
Total	\$ 479,974

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00769785%
Employer's proportionate share at MD 0.00698715%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,711,020
Employer's proportionate share of system NPL/(A) at MD \$ 1,560,351
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,488,530
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 783,159

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 235,406
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (44,105)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,604)

Employer's Total Pension Expense/(Income) \$ 161,697

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,531	\$ 2,224
Changes of assumptions	\$ 90,680	\$ 0
Net difference between projected and actual earnings on investments	\$ 131,456	\$ 0
Changes in proportionate share	\$ 143,018	\$ 270,026
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,695	\$ 51,835
Total (prior to post-MD contributions)	\$ 490,380	\$ 324,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 166,295

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99,351
2 nd Fiscal Year	30,366
3 rd Fiscal Year	41,919
4 th Fiscal Year	(773)
5 th Fiscal Year	(4,568)
Thereafter	0
Total	\$ 166,295

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00475333%

Employer's proportionate share at MD 0.00440312%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,056,534

Employer's proportionate share of system NPL/(A) at MD \$ 983,293

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,568,207

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 493,526

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 148,347

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,290
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,620)

Employer's Total Pension Expense/(Income) \$ 149,017

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,722	\$ 1,401
Changes of assumptions	\$ 57,144	\$ 0
Net difference between projected and actual earnings on investments	\$ 82,840	\$ 0
Changes in proportionate share	\$ 30,555	\$ 49,423
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,672	\$ 24,065
Total (prior to post-MD contributions)	\$ 254,933	\$ 74,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 180,044

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 110,086
2 nd Fiscal Year	49,572
3 rd Fiscal Year	24,935
4 th Fiscal Year	(3,067)
5 th Fiscal Year	(1,482)
Thereafter	0
Total	\$ 180,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00002891%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 6,456**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,297
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,240

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 974
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 529
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (157)

Employer's Total Pension Expense/(Income) **\$ 1,346**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 412	\$ 9
Changes of assumptions	\$ 375	\$ 0
Net difference between projected and actual earnings on investments	\$ 544	\$ 0
Changes in proportionate share	\$ 4,080	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 690
Total (prior to post-MD contributions)	\$ 5,411	\$ 699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,712

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)
1 st Fiscal Year	\$ 1,511
2 nd Fiscal Year	1,135
3 rd Fiscal Year	945
4 th Fiscal Year	796
5 th Fiscal Year	324
Thereafter	0
Total	\$ 4,712

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00229053%
Employer's proportionate share at MD 0.00116609%

Employer's proportionate share of system NPL/(A) at prior MD \$ 509,122
Employer's proportionate share of system NPL/(A) at MD \$ 260,408

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 415,312
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 130,702

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,287
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,738)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,555)

Employer's Total Pension Expense/(Income) \$ (16,006)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,611	\$ 371
Changes of assumptions	\$ 15,134	\$ 0
Net difference between projected and actual earnings on investments	\$ 21,939	\$ 0
Changes in proportionate share	\$ 155,080	\$ 431,897
Differences between employer contributions and employer's proportionate share of system contributions	\$ 59,079	\$ 49,068
Total (prior to post-MD contributions)	\$ 267,843	\$ 481,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (213,493)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (24,009)
2 nd Fiscal Year	(48,034)
3 rd Fiscal Year	(85,856)
4 th Fiscal Year	(46,625)
5 th Fiscal Year	(8,970)
Thereafter	0
Total	\$ (213,493)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00182121%
Employer's proportionate share at MD 0.00136357%

Employer's proportionate share of system NPL/(A) at prior MD \$ 404,805
Employer's proportionate share of system NPL/(A) at MD \$ 304,509

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 485,647
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 152,837

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,940
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,896)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,561

Employer's Total Pension Expense/(Income) \$ 12,605

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,424	\$ 434
Changes of assumptions	\$ 17,697	\$ 0
Net difference between projected and actual earnings on investments	\$ 25,654	\$ 0
Changes in proportionate share	\$ 90,168	\$ 126,109
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,766	\$ 470
Total (prior to post-MD contributions)	\$ 199,709	\$ 127,013
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,696

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)
1 st Fiscal Year	\$ 23,787
2 nd Fiscal Year	32,567
3 rd Fiscal Year	21,701
4 th Fiscal Year	(3,211)
5 th Fiscal Year	(2,148)
Thereafter	0
Total	\$ 72,696

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00304405%
Employer's proportionate share at MD 0.00361686%

Employer's proportionate share of system NPL/(A) at prior MD \$ 676,608
Employer's proportionate share of system NPL/(A) at MD \$ 807,707

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,288,174
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 405,398

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 121,857
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,729
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,612)

Employer's Total Pension Expense/(Income) \$ 106,974

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,522	\$ 1,151
Changes of assumptions	\$ 46,940	\$ 0
Net difference between projected and actual earnings on investments	\$ 68,047	\$ 0
Changes in proportionate share	\$ 95,722	\$ 93,613
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,067	\$ 43,346
Total (prior to post-MD contributions)	\$ 271,298	\$ 138,110
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 133,188

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 69,781
2 nd Fiscal Year	25,137
3 rd Fiscal Year	15,550
4 th Fiscal Year	14,470
5 th Fiscal Year	8,250
Thereafter	0
Total	\$ 133,188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00071082%
Employer's proportionate share at MD 0.00183951%

Employer's proportionate share of system NPL/(A) at prior MD \$ 157,996
Employer's proportionate share of system NPL/(A) at MD \$ 410,794

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 655,156
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 206,183

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 61,975
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 42,108
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,359

Employer's Total Pension Expense/(Income) \$ 109,442

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,204	\$ 586
Changes of assumptions	\$ 23,873	\$ 0
Net difference between projected and actual earnings on investments	\$ 34,608	\$ 0
Changes in proportionate share	\$ 213,006	\$ 92,436
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,296	\$ 5,701
Total (prior to post-MD contributions)	\$ 346,987	\$ 98,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 248,264

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 85,198
2 nd Fiscal Year	63,071
3 rd Fiscal Year	43,383
4 th Fiscal Year	38,646
5 th Fiscal Year	17,968
Thereafter	0
Total	\$ 248,264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00748576%
Employer's proportionate share at MD 0.00740909%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,663,878
Employer's proportionate share of system NPL/(A) at MD \$ 1,654,578

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,638,808
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 830,452

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 249,622
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,475)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,147)

Employer's Total Pension Expense/(Income) \$ 198,000

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 105,542	\$ 2,358
Changes of assumptions	\$ 96,156	\$ 0
Net difference between projected and actual earnings on investments	\$ 139,394	\$ 0
Changes in proportionate share	\$ 43,120	\$ 73,011
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,538	\$ 67,627
Total (prior to post-MD contributions)	\$ 391,750	\$ 142,996
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 248,754

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 139,741
2 nd Fiscal Year	72,719
3 rd Fiscal Year	40,276
4 th Fiscal Year	(3,661)
5 th Fiscal Year	(321)
Thereafter	0
Total	\$ 248,754

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01200650%
Employer's proportionate share at MD 0.01197255%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,668,714
Employer's proportionate share of system NPL/(A) at MD \$ 2,673,677

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,264,121
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,341,950

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 403,371
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70,480)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,601)

Employer's Total Pension Expense/(Income) \$ 312,290

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 170,548	\$ 3,811
Changes of assumptions	\$ 155,381	\$ 0
Net difference between projected and actual earnings on investments	\$ 225,251	\$ 0
Changes in proportionate share	\$ 317,420	\$ 766,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 167,906	\$ 112,285
Total (prior to post-MD contributions)	\$ 1,036,506	\$ 882,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 154,270

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 174,752
2 nd Fiscal Year	33,325
3 rd Fiscal Year	(50,747)
4 th Fiscal Year	(19,349)
5 th Fiscal Year	16,288
Thereafter	0
Total	\$ 154,270

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00223979%
Employer's proportionate share at MD 0.00218543%

Employer's proportionate share of system NPL/(A) at prior MD \$ 497,844
Employer's proportionate share of system NPL/(A) at MD \$ 488,044

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 778,359
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 244,955

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 73,630
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,335
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,872)

Employer's Total Pension Expense/(Income) \$ 97,093

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,131	\$ 696
Changes of assumptions	\$ 28,363	\$ 0
Net difference between projected and actual earnings on investments	\$ 41,117	\$ 0
Changes in proportionate share	\$ 83,790	\$ 72,789
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,319	\$ 23,166
Total (prior to post-MD contributions)	\$ 190,720	\$ 96,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 94,069

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)
1 st Fiscal Year	\$ 66,177
2 nd Fiscal Year	29,217
3 rd Fiscal Year	2,061
4 th Fiscal Year	(4,323)
5 th Fiscal Year	936
Thereafter	0
Total	\$ 94,069

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00734080%
Employer's proportionate share at MD 0.00760771%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,631,657
Employer's proportionate share of system NPL/(A) at MD \$ 1,698,933

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,709,548
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 852,715

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 256,314
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 86,708
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (119,589)

Employer's Total Pension Expense/(Income) \$ 223,433

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 108,371	\$ 2,421
Changes of assumptions	\$ 98,733	\$ 0
Net difference between projected and actual earnings on investments	\$ 143,131	\$ 0
Changes in proportionate share	\$ 192,842	\$ 101,555
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 241,183
Total (prior to post-MD contributions)	\$ 543,077	\$ 345,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 197,918

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 134,007
2 nd Fiscal Year	48,222
3 rd Fiscal Year	18,525
4 th Fiscal Year	(5,462)
5 th Fiscal Year	2,627
Thereafter	0
Total	\$ 197,918

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2611: Burnt River Irrigation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00041297%
Employer's proportionate share at MD 0.00036630%

Employer's proportionate share of system NPL/(A) at prior MD \$ 91,792
Employer's proportionate share of system NPL/(A) at MD \$ 81,801

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 130,461
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,057

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,341
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,893
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,365

Employer's Total Pension Expense/(Income) \$ 24,599

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,218	\$ 117
Changes of assumptions	\$ 4,754	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,892	\$ 0
Changes in proportionate share	\$ 40,885	\$ 6,586
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,368	\$ 164
Total (prior to post-MD contributions)	\$ 61,117	\$ 6,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,250

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,650
2 nd Fiscal Year	16,887
3 rd Fiscal Year	13,635
4 th Fiscal Year	2,513
5 th Fiscal Year	(435)
Thereafter	0
Total	\$ 54,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05620032%
Employer's proportionate share at MD 0.05766420%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,491,782
Employer's proportionate share of system NPL/(A) at MD \$ 12,877,411

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,537,574
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,463,325

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,942,781
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 469,662
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (89,884)

Employer's Total Pension Expense/(Income) \$ 2,322,559

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 821,420	\$ 18,354
Changes of assumptions	\$ 748,370	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,084,892	\$ 0
Changes in proportionate share	\$ 1,364,874	\$ 668,179
Differences between employer contributions and employer's proportionate share of system contributions	\$ 133,727	\$ 242,123
Total (prior to post-MD contributions)	\$ 4,153,283	\$ 928,656
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,224,627

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,785,568
2 nd Fiscal Year	984,910
3 rd Fiscal Year	375,493
4 th Fiscal Year	37,172
5 th Fiscal Year	41,484
Thereafter	0
Total	\$ 3,224,627

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00048676%
Employer's proportionate share at MD 0.00153757%

Employer's proportionate share of system NPL/(A) at prior MD \$ 108,193
Employer's proportionate share of system NPL/(A) at MD \$ 343,366

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 547,618
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 172,339

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,803
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,245
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,255

Employer's Total Pension Expense/(Income) \$ 67,303

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,903	\$ 489
Changes of assumptions	\$ 19,955	\$ 0
Net difference between projected and actual earnings on investments	\$ 28,928	\$ 0
Changes in proportionate share	\$ 156,875	\$ 72,612
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,870	\$ 11,092
Total (prior to post-MD contributions)	\$ 258,531	\$ 84,193
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 174,338

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 57,487
2 nd Fiscal Year	39,294
3 rd Fiscal Year	30,092
4 th Fiscal Year	32,484
5 th Fiscal Year	14,980
Thereafter	0
Total	\$ 174,338

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00032971%
Employer's proportionate share at MD 0.00030839%

Employer's proportionate share of system NPL/(A) at prior MD \$ 73,285
Employer's proportionate share of system NPL/(A) at MD \$ 68,869

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 109,836
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,566

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,390
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,142)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,235)

Employer's Total Pension Expense/(Income) \$ (3,987)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,393	\$ 98
Changes of assumptions	\$ 4,002	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,802	\$ 0
Changes in proportionate share	\$ 1,229	\$ 12,770
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 21,965
Total (prior to post-MD contributions)	\$ 15,426	\$ 34,833
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,407)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,443)
2 nd Fiscal Year	(5,766)
3 rd Fiscal Year	(5,104)
4 th Fiscal Year	(3,303)
5 th Fiscal Year	(791)
Thereafter	0
Total	\$ (19,407)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.27044390%
Employer's proportionate share at MD 0.26385404%

Employer's proportionate share of system NPL/(A) at prior MD \$ 60,112,222
Employer's proportionate share of system NPL/(A) at MD \$ 58,923,158

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 93,973,764
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,574,232

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,889,583
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,021,126
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,399,763)

Employer's Total Pension Expense/(Income) \$ 8,510,946

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,758,572	\$ 83,983
Changes of assumptions	\$ 3,424,317	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,964,140	\$ 0
Changes in proportionate share	\$ 2,040,110	\$ 1,160,234
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,621,154
Total (prior to post-MD contributions)	\$ 14,187,139	\$ 3,865,371
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,321,768

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,303,145
2 nd Fiscal Year	2,837,349
3 rd Fiscal Year	1,203,099
4 th Fiscal Year	(40,269)
5 th Fiscal Year	18,443
Thereafter	0
Total	\$ 10,321,768

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 275

Employer's Total Pension Expense/(Income) **\$ 275**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 457	\$ 0
Total (prior to post-MD contributions)	\$ 457	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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)
1 st Fiscal Year	\$ 270
2 nd Fiscal Year	163
3 rd Fiscal Year	24
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 457

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00548702%
Employer's proportionate share at MD 0.00611508%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,219,613
Employer's proportionate share of system NPL/(A) at MD \$ 1,365,603

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,177,936
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 685,412

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 206,025
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,005)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,608)

Employer's Total Pension Expense/(Income) \$ 175,412

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 87,109	\$ 1,946
Changes of assumptions	\$ 79,362	\$ 0
Net difference between projected and actual earnings on investments	\$ 115,049	\$ 0
Changes in proportionate share	\$ 185,122	\$ 213,741
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,144	\$ 46,125
Total (prior to post-MD contributions)	\$ 526,786	\$ 261,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 264,974

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 154,202
2 nd Fiscal Year	63,907
3 rd Fiscal Year	13,969
4 th Fiscal Year	19,151
5 th Fiscal Year	13,744
Thereafter	0
Total	\$ 264,974

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00131331%
Employer's proportionate share at MD 0.00138937%

Employer's proportionate share of system NPL/(A) at prior MD \$ 291,913
Employer's proportionate share of system NPL/(A) at MD \$ 310,270

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 494,835
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 155,728

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,810
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,963
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,114)

Employer's Total Pension Expense/(Income) \$ 50,659

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,791	\$ 442
Changes of assumptions	\$ 18,031	\$ 0
Net difference between projected and actual earnings on investments	\$ 26,140	\$ 0
Changes in proportionate share	\$ 36,816	\$ 28,230
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 34,017
Total (prior to post-MD contributions)	\$ 100,778	\$ 62,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,089

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 28,165
2 nd Fiscal Year	8,538
3 rd Fiscal Year	792
4 th Fiscal Year	(518)
5 th Fiscal Year	1,113
Thereafter	0
Total	\$ 38,089

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00099734%
Employer's proportionate share at MD 0.00097105%

Employer's proportionate share of system NPL/(A) at prior MD \$ 221,681
Employer's proportionate share of system NPL/(A) at MD \$ 216,852

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 345,847
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 108,841

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,716
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,068)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,123)

Employer's Total Pension Expense/(Income) \$ 30,525

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,833	\$ 309
Changes of assumptions	\$ 12,602	\$ 0
Net difference between projected and actual earnings on investments	\$ 18,269	\$ 0
Changes in proportionate share	\$ 6,009	\$ 16,423
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,895	\$ 4,796
Total (prior to post-MD contributions)	\$ 59,608	\$ 21,528
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,080

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)
1 st Fiscal Year	\$ 21,936
2 nd Fiscal Year	10,836
3 rd Fiscal Year	4,393
4 th Fiscal Year	349
5 th Fiscal Year	567
Thereafter	0
Total	\$ 38,080

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01179697%
Employer's proportionate share at MD 0.01365667%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,622,141
Employer's proportionate share of system NPL/(A) at MD \$ 3,049,770

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,863,934
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,530,716

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 460,111
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 229,934
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (77,575)

Employer's Total Pension Expense/(Income) \$ 612,470

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 194,538	\$ 4,347
Changes of assumptions	\$ 177,237	\$ 0
Net difference between projected and actual earnings on investments	\$ 256,936	\$ 0
Changes in proportionate share	\$ 443,393	\$ 90,208
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,597	\$ 122,548
Total (prior to post-MD contributions)	\$ 1,118,701	\$ 217,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 901,598

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 448,753
2 nd Fiscal Year	227,703
3 rd Fiscal Year	125,184
4 th Fiscal Year	69,256
5 th Fiscal Year	30,702
Thereafter	0
Total	\$ 901,598

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08145226%
Employer's proportionate share at MD 0.08615465%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,104,592
Employer's proportionate share of system NPL/(A) at MD \$ 19,239,819

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,684,680
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,656,694

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,902,661
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (116,200)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (95,095)

Employer's Total Pension Expense/(Income) \$ 2,691,366

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,227,264	\$ 27,423
Changes of assumptions	\$ 1,118,121	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,620,910	\$ 0
Changes in proportionate share	\$ 1,613,387	\$ 1,414,673
Differences between employer contributions and employer's proportionate share of system contributions	\$ 489,163	\$ 341,246
Total (prior to post-MD contributions)	\$ 6,068,845	\$ 1,783,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,285,503

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,163,215
2 nd Fiscal Year	1,258,032
3 rd Fiscal Year	575,863
4 th Fiscal Year	174,319
5 th Fiscal Year	114,075
Thereafter	0
Total	\$ 4,285,503

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00537100%
Employer's proportionate share at MD 0.00567226%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,193,825
Employer's proportionate share of system NPL/(A) at MD \$ 1,266,713

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,020,222
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 635,779

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 191,106
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,885)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,686)

Employer's Total Pension Expense/(Income) \$ 161,535

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 80,801	\$ 1,805
Changes of assumptions	\$ 73,615	\$ 0
Net difference between projected and actual earnings on investments	\$ 106,718	\$ 0
Changes in proportionate share	\$ 143,530	\$ 147,479
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,485	\$ 42,855
Total (prior to post-MD contributions)	\$ 457,149	\$ 192,139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 265,010

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 140,711
2 nd Fiscal Year	77,398
3 rd Fiscal Year	25,051
4 th Fiscal Year	12,057
5 th Fiscal Year	9,792
Thereafter	0
Total	\$ 265,010

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01096214%
Employer's proportionate share at MD 0.01304092%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,436,581
Employer's proportionate share of system NPL/(A) at MD \$ 2,912,262

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,644,630
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,461,699

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 439,365
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 303,918
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (37,399)

Employer's Total Pension Expense/(Income) \$ 705,884

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 185,767	\$ 4,151
Changes of assumptions	\$ 169,246	\$ 0
Net difference between projected and actual earnings on investments	\$ 245,351	\$ 0
Changes in proportionate share	\$ 793,955	\$ 512,696
Differences between employer contributions and employer's proportionate share of system contributions	\$ 92,872	\$ 142,349
Total (prior to post-MD contributions)	\$ 1,487,191	\$ 659,196
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 827,995

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 488,013
2 nd Fiscal Year	213,096
3 rd Fiscal Year	47,642
4 th Fiscal Year	43,658
5 th Fiscal Year	35,586
Thereafter	0
Total	\$ 827,995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00110643%
Employer's proportionate share at MD 0.00067746%

Employer's proportionate share of system NPL/(A) at prior MD \$ 245,929

Employer's proportionate share of system NPL/(A) at MD \$ 151,289

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 241,283
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 75,933

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,825
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,735)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,022)

Employer's Total Pension Expense/(Income) \$ 1,068

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,650	\$ 216
Changes of assumptions	\$ 8,792	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,746	\$ 0
Changes in proportionate share	\$ 4,911	\$ 71,670
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,471
Total (prior to post-MD contributions)	\$ 36,099	\$ 85,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (49,258)

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)
1 st Fiscal Year	\$ (3,784)
2 nd Fiscal Year	(10,962)
3 rd Fiscal Year	(14,147)
4 th Fiscal Year	(14,964)
5 th Fiscal Year	(5,400)
Thereafter	0
Total	\$ (49,258)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00076554%
Employer's proportionate share at MD 0.00072374%

Employer's proportionate share of system NPL/(A) at prior MD \$ 170,158
Employer's proportionate share of system NPL/(A) at MD \$ 161,624

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 257,766
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 81,121

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,384
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,753)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,345)

Employer's Total Pension Expense/(Income) \$ (714)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,310	\$ 230
Changes of assumptions	\$ 9,393	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,616	\$ 0
Changes in proportionate share	\$ 16,983	\$ 34,702
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 50,397
Total (prior to post-MD contributions)	\$ 50,302	\$ 85,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (35,027)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,004)
2 nd Fiscal Year	(9,327)
3 rd Fiscal Year	(11,796)
4 th Fiscal Year	(8,144)
5 th Fiscal Year	(1,756)
Thereafter	0
Total	\$ (35,027)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00587364%
Employer's proportionate share at MD 0.00516025%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,305,548
Employer's proportionate share of system NPL/(A) at MD \$ 1,152,373

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,837,865
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 578,390

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 173,855
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,754)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (48,269)

Employer's Total Pension Expense/(Income) \$ 119,832

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 73,507	\$ 1,642
Changes of assumptions	\$ 66,970	\$ 0
Net difference between projected and actual earnings on investments	\$ 97,085	\$ 0
Changes in proportionate share	\$ 169,001	\$ 180,533
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 75,357
Total (prior to post-MD contributions)	\$ 406,563	\$ 257,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 149,031

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 83,363
2 nd Fiscal Year	41,324
3 rd Fiscal Year	39,422
4 th Fiscal Year	(7,392)
5 th Fiscal Year	(7,686)
Thereafter	0
Total	\$ 149,031

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01096714%
Employer's proportionate share at MD 0.01031069%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,437,693
Employer's proportionate share of system NPL/(A) at MD \$ 2,302,555

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,672,236
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,155,680

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 347,380
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 62,229
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (153,973)

Employer's Total Pension Expense/(Income) \$ 255,636

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 146,875	\$ 3,282
Changes of assumptions	\$ 133,813	\$ 0
Net difference between projected and actual earnings on investments	\$ 193,985	\$ 0
Changes in proportionate share	\$ 265,754	\$ 316,524
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 306,710
Total (prior to post-MD contributions)	\$ 740,427	\$ 626,516
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 113,911

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 180,388
2 nd Fiscal Year	44,119
3 rd Fiscal Year	(46,677)
4 th Fiscal Year	(53,725)
5 th Fiscal Year	(10,194)
Thereafter	0
Total	\$ 113,911

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00394562%
Employer's proportionate share at MD 0.00442868%

Employer's proportionate share of system NPL/(A) at prior MD \$ 877,003
Employer's proportionate share of system NPL/(A) at MD \$ 989,001

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,577,310
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 496,391

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 149,208
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,344)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,547

Employer's Total Pension Expense/(Income) \$ 135,411

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,086	\$ 1,410
Changes of assumptions	\$ 57,476	\$ 0
Net difference between projected and actual earnings on investments	\$ 83,321	\$ 0
Changes in proportionate share	\$ 87,911	\$ 167,741
Differences between employer contributions and employer's proportionate share of system contributions	\$ 115,418	\$ 35,593
Total (prior to post-MD contributions)	\$ 407,212	\$ 204,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 202,468

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 88,647
2 nd Fiscal Year	38,520
3 rd Fiscal Year	28,087
4 th Fiscal Year	31,274
5 th Fiscal Year	15,940
Thereafter	0
Total	\$ 202,468

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00241056%
Employer's proportionate share at MD 0.00215186%

Employer's proportionate share of system NPL/(A) at prior MD \$ 535,801
Employer's proportionate share of system NPL/(A) at MD \$ 480,547

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 766,402
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 241,192

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 72,499
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,376)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (715)

Employer's Total Pension Expense/(Income) \$ 30,408

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,653	\$ 685
Changes of assumptions	\$ 27,927	\$ 0
Net difference between projected and actual earnings on investments	\$ 40,485	\$ 0
Changes in proportionate share	\$ 25,161	\$ 171,303
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,807	\$ 16,107
Total (prior to post-MD contributions)	\$ 159,033	\$ 188,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (29,062)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,148
2 nd Fiscal Year	(7,793)
3 rd Fiscal Year	(24,243)
4 th Fiscal Year	(11,923)
5 th Fiscal Year	(251)
Thereafter	0
Total	\$ (29,062)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00066706%
Employer's proportionate share at MD 0.00192565%

Employer's proportionate share of system NPL/(A) at prior MD \$ 148,269
Employer's proportionate share of system NPL/(A) at MD \$ 430,031

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 685,836
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 215,838

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,878
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,835
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (698)

Employer's Total Pension Expense/(Income) \$ 97,015

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,431	\$ 613
Changes of assumptions	\$ 24,991	\$ 0
Net difference between projected and actual earnings on investments	\$ 36,229	\$ 0
Changes in proportionate share	\$ 192,944	\$ 112,538
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,260	\$ 22,303
Total (prior to post-MD contributions)	\$ 333,855	\$ 135,454
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 198,401

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)
1 st Fiscal Year	\$ 67,823
2 nd Fiscal Year	38,145
3 rd Fiscal Year	31,357
4 th Fiscal Year	41,352
5 th Fiscal Year	19,723
Thereafter	0
Total	\$ 198,401

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00064008%
Employer's proportionate share at MD 0.00056021%

Employer's proportionate share of system NPL/(A) at prior MD \$ 142,272
Employer's proportionate share of system NPL/(A) at MD \$ 125,105

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 199,523
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,791

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,874
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,804)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,327

Employer's Total Pension Expense/(Income) \$ 17,397

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,980	\$ 178
Changes of assumptions	\$ 7,270	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,540	\$ 0
Changes in proportionate share	\$ 10,884	\$ 19,871
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,400	\$ 3,739
Total (prior to post-MD contributions)	\$ 41,074	\$ 23,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,286

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,991
2 nd Fiscal Year	5,125
3 rd Fiscal Year	1,905
4 th Fiscal Year	(1,805)
5 th Fiscal Year	(930)
Thereafter	0
Total	\$ 17,286

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00081499%
Employer's proportionate share at MD 0.00070292%

Employer's proportionate share of system NPL/(A) at prior MD \$ 181,150
Employer's proportionate share of system NPL/(A) at MD \$ 156,974

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 250,351
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 78,787

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,682
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,607)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,930

Employer's Total Pension Expense/(Income) \$ 25,005

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,013	\$ 224
Changes of assumptions	\$ 9,123	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,225	\$ 0
Changes in proportionate share	\$ 5,741	\$ 17,386
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,932	\$ 801
Total (prior to post-MD contributions)	\$ 52,034	\$ 18,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,623

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,287
2 nd Fiscal Year	10,696
3 rd Fiscal Year	4,412
4 th Fiscal Year	(1,176)
5 th Fiscal Year	(596)
Thereafter	0
Total	\$ 33,623

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00225358%
Employer's proportionate share at MD 0.00247440%

Employer's proportionate share of system NPL/(A) at prior MD \$ 500,909
Employer's proportionate share of system NPL/(A) at MD \$ 552,576

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 881,278
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 277,345

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 83,366
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,137
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,066

Employer's Total Pension Expense/(Income) \$ 118,569

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,248	\$ 788
Changes of assumptions	\$ 32,113	\$ 0
Net difference between projected and actual earnings on investments	\$ 46,553	\$ 0
Changes in proportionate share	\$ 82,589	\$ 72,933
Differences between employer contributions and employer's proportionate share of system contributions	\$ 86,849	\$ 25,246
Total (prior to post-MD contributions)	\$ 283,352	\$ 98,967
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 184,385

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 84,008
2 nd Fiscal Year	48,234
3 rd Fiscal Year	26,241
4 th Fiscal Year	17,328
5 th Fiscal Year	8,574
Thereafter	0
Total	\$ 184,385

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00567977%
Employer's proportionate share at MD 0.00506728%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,262,456
Employer's proportionate share of system NPL/(A) at MD \$ 1,131,611

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,804,753
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 567,969

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 170,723
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,489
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (104,186)

Employer's Total Pension Expense/(Income) \$ 71,026

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,183	\$ 1,613
Changes of assumptions	\$ 65,764	\$ 0
Net difference between projected and actual earnings on investments	\$ 95,336	\$ 0
Changes in proportionate share	\$ 139,976	\$ 228,989
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 227,965
Total (prior to post-MD contributions)	\$ 373,259	\$ 458,567
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (85,308)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,942
2 nd Fiscal Year	(16,240)
3 rd Fiscal Year	(36,920)
4 th Fiscal Year	(46,277)
5 th Fiscal Year	(12,813)
Thereafter	0
Total	\$ (85,308)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00327771%
Employer's proportionate share at MD 0.00351147%

Employer's proportionate share of system NPL/(A) at prior MD \$ 728,545
Employer's proportionate share of system NPL/(A) at MD \$ 784,172

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,250,639
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 393,585

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 118,306
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,193)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,194)

Employer's Total Pension Expense/(Income) \$ 48,919

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,021	\$ 1,118
Changes of assumptions	\$ 45,572	\$ 0
Net difference between projected and actual earnings on investments	\$ 66,065	\$ 0
Changes in proportionate share	\$ 116,822	\$ 301,667
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,149	\$ 55,239
Total (prior to post-MD contributions)	\$ 336,629	\$ 358,024
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,395)

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)
1 st Fiscal Year	\$ 26,189
2 nd Fiscal Year	(11,295)
3 rd Fiscal Year	(38,707)
4 th Fiscal Year	(5,955)
5 th Fiscal Year	8,373
Thereafter	0
Total	\$ (21,395)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01060605%
Employer's proportionate share at MD 0.01001057%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,357,432
Employer's proportionate share of system NPL/(A) at MD \$ 2,235,533

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,565,346
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,122,041

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 337,269
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,130
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (97,696)

Employer's Total Pension Expense/(Income) \$ 270,703

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 142,599	\$ 3,186
Changes of assumptions	\$ 129,918	\$ 0
Net difference between projected and actual earnings on investments	\$ 188,338	\$ 0
Changes in proportionate share	\$ 164,181	\$ 148,711
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 205,458
Total (prior to post-MD contributions)	\$ 625,036	\$ 357,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 267,681

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 194,388
2 nd Fiscal Year	85,800
3 rd Fiscal Year	19,117
4 th Fiscal Year	(26,287)
5 th Fiscal Year	(5,336)
Thereafter	0
Total	\$ 267,681

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00022402%
Employer's proportionate share at MD 0.00047220%

Employer's proportionate share of system NPL/(A) at prior MD \$ 49,793
Employer's proportionate share of system NPL/(A) at MD \$ 105,450

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 168,178
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 52,927

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,909
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,337
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,954)

Employer's Total Pension Expense/(Income) \$ 18,292

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,726	\$ 150
Changes of assumptions	\$ 6,128	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,884	\$ 0
Changes in proportionate share	\$ 55,048	\$ 48,703
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,609	\$ 22,567
Total (prior to post-MD contributions)	\$ 88,395	\$ 71,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,975

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,752
2 nd Fiscal Year	(3,435)
3 rd Fiscal Year	5,435
4 th Fiscal Year	6,837
5 th Fiscal Year	2,387
Thereafter	0
Total	\$ 16,975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00004970%
Employer's proportionate share at MD 0.00007686%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,047
Employer's proportionate share of system NPL/(A) at MD \$ 17,164

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,374
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,615

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,590
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,953)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (709)

Employer's Total Pension Expense/(Income) \$ (4,072)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,095	\$ 24
Changes of assumptions	\$ 997	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,446	\$ 0
Changes in proportionate share	\$ 4,299	\$ 12,829
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,804	\$ 1,782
Total (prior to post-MD contributions)	\$ 9,641	\$ 14,635
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,994)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,779)
2 nd Fiscal Year	(1,976)
3 rd Fiscal Year	(207)
4 th Fiscal Year	554
5 th Fiscal Year	413
Thereafter	0
Total	\$ (4,994)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00645020%
Employer's proportionate share at MD 0.00471704%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,433,702
Employer's proportionate share of system NPL/(A) at MD \$ 1,053,396

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,680,012
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 528,712

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 158,923
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 67,259
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,138)

Employer's Total Pension Expense/(Income) \$ 214,044

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,194	\$ 1,501
Changes of assumptions	\$ 61,218	\$ 0
Net difference between projected and actual earnings on investments	\$ 88,746	\$ 0
Changes in proportionate share	\$ 324,036	\$ 247,571
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,476	\$ 42,035
Total (prior to post-MD contributions)	\$ 566,670	\$ 291,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 275,563

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)
1 st Fiscal Year	\$ 172,329
2 nd Fiscal Year	108,810
3 rd Fiscal Year	43,829
4 th Fiscal Year	(31,763)
5 th Fiscal Year	(17,643)
Thereafter	0
Total	\$ 275,563

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00063459%
Employer's proportionate share at MD 0.00083712%

Employer's proportionate share of system NPL/(A) at prior MD \$ 141,052
Employer's proportionate share of system NPL/(A) at MD \$ 186,943

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 298,147
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 93,829

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,204
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,671
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,563

Employer's Total Pension Expense/(Income) \$ 58,438

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,925	\$ 266
Changes of assumptions	\$ 10,864	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,750	\$ 0
Changes in proportionate share	\$ 53,150	\$ 33,646
Differences between employer contributions and employer's proportionate share of system contributions	\$ 115,390	\$ 17,812
Total (prior to post-MD contributions)	\$ 207,079	\$ 51,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 155,355

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 52,848
2 nd Fiscal Year	44,550
3 rd Fiscal Year	38,767
4 th Fiscal Year	15,671
5 th Fiscal Year	3,518
Thereafter	0
Total	\$ 155,355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13967654%
Employer's proportionate share at MD 0.13777731%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,046,244
Employer's proportionate share of system NPL/(A) at MD \$ 30,768,050

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 49,070,510
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,442,849

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,641,895
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 86,667
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (349,385)

Employer's Total Pension Expense/(Income) \$ 4,379,177

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,962,623	\$ 43,854
Changes of assumptions	\$ 1,788,084	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,592,137	\$ 0
Changes in proportionate share	\$ 603,128	\$ 886,304
Differences between employer contributions and employer's proportionate share of system contributions	\$ 933,953	\$ 808,753
Total (prior to post-MD contributions)	\$ 7,879,925	\$ 1,738,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,141,014

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,342,582
2 nd Fiscal Year	1,682,753
3 rd Fiscal Year	848,616
4 th Fiscal Year	172,596
5 th Fiscal Year	94,467
Thereafter	0
Total	\$ 6,141,014

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00185203%
Employer's proportionate share at MD 0.00120029%

Employer's proportionate share of system NPL/(A) at prior MD \$ 411,655
Employer's proportionate share of system NPL/(A) at MD \$ 268,045

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 427,493
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 134,535

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,439
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,401)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (54,954)

Employer's Total Pension Expense/(Income) \$ (57,916)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,098	\$ 382
Changes of assumptions	\$ 15,577	\$ 0
Net difference between projected and actual earnings on investments	\$ 22,582	\$ 0
Changes in proportionate share	\$ 4,770	\$ 142,880
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 107,681
Total (prior to post-MD contributions)	\$ 60,027	\$ 250,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (190,916)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (57,598)
2 nd Fiscal Year	(56,858)
3 rd Fiscal Year	(37,512)
4 th Fiscal Year	(28,563)
5 th Fiscal Year	(10,384)
Thereafter	0
Total	\$ (190,916)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00631182%
Employer's proportionate share at MD 0.00476512%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,402,944
Employer's proportionate share of system NPL/(A) at MD \$ 1,064,133

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,697,136
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 534,101

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 160,543
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,234
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,361

Employer's Total Pension Expense/(Income) \$ 196,138

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,879	\$ 1,517
Changes of assumptions	\$ 61,842	\$ 0
Net difference between projected and actual earnings on investments	\$ 89,651	\$ 0
Changes in proportionate share	\$ 114,343	\$ 218,275
Differences between employer contributions and employer's proportionate share of system contributions	\$ 94,729	\$ 23,989
Total (prior to post-MD contributions)	\$ 428,444	\$ 243,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 184,663

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 138,974
2 nd Fiscal Year	59,445
3 rd Fiscal Year	21,184
4 th Fiscal Year	(23,608)
5 th Fiscal Year	(11,332)
Thereafter	0
Total	\$ 184,663

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.61145755%
Employer's proportionate share at MD 0.64891271%

Employer's proportionate share of system NPL/(A) at prior MD \$ 135,910,154
Employer's proportionate share of system NPL/(A) at MD \$ 144,913,401

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 231,115,543
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 72,733,755

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,862,707
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,272,554)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 859,568

Employer's Total Pension Expense/(Income) \$ 20,449,721

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,243,692	\$ 206,546
Changes of assumptions	\$ 8,421,636	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,208,619	\$ 0
Changes in proportionate share	\$ 9,607,729	\$ 12,203,359
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,101,792	\$ 2,576,519
Total (prior to post-MD contributions)	\$ 44,583,468	\$ 14,986,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,597,044

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,804,584
2 nd Fiscal Year	8,099,107
3 rd Fiscal Year	3,471,488
4 th Fiscal Year	1,301,779
5 th Fiscal Year	920,086
Thereafter	0
Total	\$ 29,597,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00045620%
Employer's proportionate share at MD 0.00044052%

Employer's proportionate share of system NPL/(A) at prior MD \$ 101,401
Employer's proportionate share of system NPL/(A) at MD \$ 98,376

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 156,895
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,376

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,842
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,139)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,575)

Employer's Total Pension Expense/(Income) \$ (3,872)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,275	\$ 140
Changes of assumptions	\$ 5,717	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,288	\$ 0
Changes in proportionate share	\$ 9,377	\$ 20,395
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 30,324
Total (prior to post-MD contributions)	\$ 29,657	\$ 50,859
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,202)

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)
1 st Fiscal Year	\$ (3,493)
2 nd Fiscal Year	(5,364)
3 rd Fiscal Year	(6,794)
4 th Fiscal Year	(4,606)
5 th Fiscal Year	(945)
Thereafter	0
Total	\$ (21,202)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00745641%
Employer's proportionate share at MD 0.00766718%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,657,354
Employer's proportionate share of system NPL/(A) at MD \$ 1,712,214

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,730,729
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 859,380

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 258,317
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,804)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,429)

Employer's Total Pension Expense/(Income) \$ 218,084

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 109,218	\$ 2,440
Changes of assumptions	\$ 99,505	\$ 0
Net difference between projected and actual earnings on investments	\$ 144,250	\$ 0
Changes in proportionate share	\$ 138,471	\$ 137,715
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,622	\$ 53,316
Total (prior to post-MD contributions)	\$ 511,066	\$ 193,471
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 317,595

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 179,690
2 nd Fiscal Year	95,616
3 rd Fiscal Year	30,268
4 th Fiscal Year	5,268
5 th Fiscal Year	6,753
Thereafter	0
Total	\$ 317,595

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00794499%
Employer's proportionate share at MD 0.00870041%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,765,952
Employer's proportionate share of system NPL/(A) at MD \$ 1,942,952

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,098,722
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 975,190

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 293,128
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,750
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (92,894)

Employer's Total Pension Expense/(Income) \$ 217,984

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 123,936	\$ 2,769
Changes of assumptions	\$ 112,915	\$ 0
Net difference between projected and actual earnings on investments	\$ 163,689	\$ 0
Changes in proportionate share	\$ 239,484	\$ 266,764
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,081	\$ 154,631
Total (prior to post-MD contributions)	\$ 670,105	\$ 424,164
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 245,941

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 155,753
2 nd Fiscal Year	55,620
3 rd Fiscal Year	3,789
4 th Fiscal Year	14,154
5 th Fiscal Year	16,625
Thereafter	0
Total	\$ 245,941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00084429%
Employer's proportionate share at MD 0.00062497%

Employer's proportionate share of system NPL/(A) at prior MD \$ 187,662
Employer's proportionate share of system NPL/(A) at MD \$ 139,567

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 222,588
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 70,050

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,056
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,432)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,668)

Employer's Total Pension Expense/(Income) \$ (45,044)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,903	\$ 199
Changes of assumptions	\$ 8,111	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,758	\$ 0
Changes in proportionate share	\$ 25,223	\$ 132,444
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 63,597
Total (prior to post-MD contributions)	\$ 53,995	\$ 196,240
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (142,245)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (44,286)
2 nd Fiscal Year	(40,307)
3 rd Fiscal Year	(35,095)
4 th Fiscal Year	(18,688)
5 th Fiscal Year	(3,869)
Thereafter	0
Total	\$ (142,245)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00899937%
Employer's proportionate share at MD 0.00961203%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,000,312
Employer's proportionate share of system NPL/(A) at MD \$ 2,146,532

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,423,403
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,077,370

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 323,842
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 43,256
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (28,081)

Employer's Total Pension Expense/(Income) \$ 339,017

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 136,922	\$ 3,059
Changes of assumptions	\$ 124,746	\$ 0
Net difference between projected and actual earnings on investments	\$ 180,840	\$ 0
Changes in proportionate share	\$ 128,138	\$ 120,454
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,031	\$ 57,223
Total (prior to post-MD contributions)	\$ 617,677	\$ 180,736
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 436,941

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 234,821
2 nd Fiscal Year	105,973
3 rd Fiscal Year	56,693
4 th Fiscal Year	24,877
5 th Fiscal Year	14,576
Thereafter	0
Total	\$ 436,941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00215044%
Employer's proportionate share at MD 0.00206963%

Employer's proportionate share of system NPL/(A) at prior MD \$ 477,984
Employer's proportionate share of system NPL/(A) at MD \$ 462,184

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 737,116
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 231,976

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,729
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,107)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (63,148)

Employer's Total Pension Expense/(Income) \$ 1,474

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,482	\$ 659
Changes of assumptions	\$ 26,860	\$ 0
Net difference between projected and actual earnings on investments	\$ 38,938	\$ 0
Changes in proportionate share	\$ 60,441	\$ 107,417
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 143,433
Total (prior to post-MD contributions)	\$ 155,721	\$ 251,509
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (95,788)

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)
1 st Fiscal Year	\$ (8,961)
2 nd Fiscal Year	(24,921)
3 rd Fiscal Year	(34,293)
4 th Fiscal Year	(23,085)
5 th Fiscal Year	(4,528)
Thereafter	0
Total	\$ (95,788)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01211038%
Employer's proportionate share at MD 0.01276757%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,691,804
Employer's proportionate share of system NPL/(A) at MD \$ 2,851,219

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,547,274
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,431,060

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 430,156
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,405)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (36,693)

Employer's Total Pension Expense/(Income) \$ 381,058

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 181,873	\$ 4,064
Changes of assumptions	\$ 165,698	\$ 0
Net difference between projected and actual earnings on investments	\$ 240,209	\$ 0
Changes in proportionate share	\$ 146,799	\$ 243,160
Differences between employer contributions and employer's proportionate share of system contributions	\$ 75,946	\$ 86,105
Total (prior to post-MD contributions)	\$ 810,525	\$ 333,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 477,196

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 268,312
2 nd Fiscal Year	108,354
3 rd Fiscal Year	53,979
4 th Fiscal Year	28,775
5 th Fiscal Year	17,775
Thereafter	0
Total	\$ 477,196

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01542977%
Employer's proportionate share at MD 0.01467949%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,429,612
Employer's proportionate share of system NPL/(A) at MD \$ 3,278,183

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,228,220
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,645,359

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 494,571
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (52,392)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,096

Employer's Total Pension Expense/(Income) \$ 446,275

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 209,108	\$ 4,672
Changes of assumptions	\$ 190,511	\$ 0
Net difference between projected and actual earnings on investments	\$ 276,179	\$ 0
Changes in proportionate share	\$ 125,598	\$ 457,079
Differences between employer contributions and employer's proportionate share of system contributions	\$ 207,769	\$ 70,386
Total (prior to post-MD contributions)	\$ 1,009,165	\$ 532,137
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 477,028

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 287,897
2 nd Fiscal Year	128,281
3 rd Fiscal Year	56,394
4 th Fiscal Year	(2,641)
5 th Fiscal Year	7,097
Thereafter	0
Total	\$ 477,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00063322%
Employer's proportionate share at MD 0.00059507%

Employer's proportionate share of system NPL/(A) at prior MD \$ 140,747

Employer's proportionate share of system NPL/(A) at MD \$ 132,889

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 211,939
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 66,699

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,049
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,255)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,988)

Employer's Total Pension Expense/(Income) \$ 16,806

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,477	\$ 189
Changes of assumptions	\$ 7,723	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,196	\$ 0
Changes in proportionate share	\$ 12,765	\$ 23,168
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,045	\$ 3,588
Total (prior to post-MD contributions)	\$ 45,206	\$ 26,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,261

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,779
2 nd Fiscal Year	6,291
3 rd Fiscal Year	2,023
4 th Fiscal Year	(904)
5 th Fiscal Year	71
Thereafter	0
Total	\$ 18,261

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00791789%
Employer's proportionate share at MD 0.00817423%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,759,929
Employer's proportionate share of system NPL/(A) at MD \$ 1,825,447

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,911,319
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 916,213

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 275,400
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 139,627
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,349)

Employer's Total Pension Expense/(Income) \$ 380,678

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,441	\$ 2,602
Changes of assumptions	\$ 106,086	\$ 0
Net difference between projected and actual earnings on investments	\$ 153,790	\$ 0
Changes in proportionate share	\$ 312,778	\$ 174,409
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,679	\$ 75,913
Total (prior to post-MD contributions)	\$ 716,774	\$ 252,924
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 463,850

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 294,321
2 nd Fiscal Year	134,273
3 rd Fiscal Year	21,854
4 th Fiscal Year	4,547
5 th Fiscal Year	8,855
Thereafter	0
Total	\$ 463,850

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02468751%
Employer's proportionate share at MD 0.01963472%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,487,353
Employer's proportionate share of system NPL/(A) at MD \$ 4,384,772

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,993,065
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,200,769

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 661,519
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 29,656
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 97,151

Employer's Total Pension Expense/(Income) \$ 788,326

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 279,694	\$ 6,250
Changes of assumptions	\$ 254,821	\$ 0
Net difference between projected and actual earnings on investments	\$ 369,407	\$ 0
Changes in proportionate share	\$ 384,288	\$ 846,991
Differences between employer contributions and employer's proportionate share of system contributions	\$ 421,856	\$ 71,621
Total (prior to post-MD contributions)	\$ 1,710,066	\$ 924,862
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 785,204

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 577,949
2 nd Fiscal Year	264,169
3 rd Fiscal Year	52,721
4 th Fiscal Year	(81,409)
5 th Fiscal Year	(28,226)
Thereafter	0
Total	\$ 785,204

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00692395%
Employer's proportionate share at MD 0.00605167%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,539,003
Employer's proportionate share of system NPL/(A) at MD \$ 1,351,442

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,155,352
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 678,305

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 203,889
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,176)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 63,659

Employer's Total Pension Expense/(Income) \$ 265,372

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,205	\$ 1,926
Changes of assumptions	\$ 78,539	\$ 0
Net difference between projected and actual earnings on investments	\$ 113,856	\$ 0
Changes in proportionate share	\$ 58,241	\$ 163,884
Differences between employer contributions and employer's proportionate share of system contributions	\$ 216,349	\$ 31,048
Total (prior to post-MD contributions)	\$ 553,190	\$ 196,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 356,332

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 203,825
2 nd Fiscal Year	116,942
3 rd Fiscal Year	50,751
4 th Fiscal Year	(10,121)
5 th Fiscal Year	(5,065)
Thereafter	0
Total	\$ 356,332

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04698316%
Employer's proportionate share at MD 0.04537384%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,443,061
Employer's proportionate share of system NPL/(A) at MD \$ 10,132,761

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,160,262
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,085,753

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,528,703
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 195,497
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (79,826)

Employer's Total Pension Expense/(Income) \$ 1,644,374

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 646,345	\$ 14,442
Changes of assumptions	\$ 588,865	\$ 0
Net difference between projected and actual earnings on investments	\$ 853,662	\$ 0
Changes in proportionate share	\$ 675,003	\$ 783,262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 122,653	\$ 296,154
Total (prior to post-MD contributions)	\$ 2,886,528	\$ 1,093,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,792,670

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)
1 st Fiscal Year	\$ 1,155,820
2 nd Fiscal Year	517,983
3 rd Fiscal Year	149,154
4 th Fiscal Year	(38,937)
5 th Fiscal Year	8,650
Thereafter	0
Total	\$ 1,792,670

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00410654%
Employer's proportionate share at MD 0.00379599%

Employer's proportionate share of system NPL/(A) at prior MD \$ 912,771
Employer's proportionate share of system NPL/(A) at MD \$ 847,710

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,351,973
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 425,476

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 127,892
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 55,077
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,877

Employer's Total Pension Expense/(Income) \$ 200,846

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,073	\$ 1,208
Changes of assumptions	\$ 49,265	\$ 0
Net difference between projected and actual earnings on investments	\$ 71,418	\$ 0
Changes in proportionate share	\$ 214,584	\$ 47,008
Differences between employer contributions and employer's proportionate share of system contributions	\$ 53,170	\$ 2,750
Total (prior to post-MD contributions)	\$ 442,510	\$ 50,966
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 391,544

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 174,420
2 nd Fiscal Year	124,167
3 rd Fiscal Year	80,418
4 th Fiscal Year	13,142
5 th Fiscal Year	(603)
Thereafter	0
Total	\$ 391,544

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00199122%
Employer's proportionate share at MD 0.00185363%

Employer's proportionate share of system NPL/(A) at prior MD \$ 442,593
Employer's proportionate share of system NPL/(A) at MD \$ 413,948

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 660,185
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 207,765

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,451
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,049
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,033

Employer's Total Pension Expense/(Income) \$ 72,533

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,405	\$ 590
Changes of assumptions	\$ 24,057	\$ 0
Net difference between projected and actual earnings on investments	\$ 34,874	\$ 0
Changes in proportionate share	\$ 26,080	\$ 20,314
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,345	\$ 5,037
Total (prior to post-MD contributions)	\$ 133,761	\$ 25,941
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 107,820

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 56,665
2 nd Fiscal Year	33,128
3 rd Fiscal Year	17,650
4 th Fiscal Year	597
5 th Fiscal Year	(221)
Thereafter	0
Total	\$ 107,820

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00386079%
Employer's proportionate share at MD 0.00338416%

Employer's proportionate share of system NPL/(A) at prior MD \$ 858,147
Employer's proportionate share of system NPL/(A) at MD \$ 755,741

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,205,296
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 379,316

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 114,017
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 41,253
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (28,855)

Employer's Total Pension Expense/(Income) \$ 126,415

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,207	\$ 1,077
Changes of assumptions	\$ 43,920	\$ 0
Net difference between projected and actual earnings on investments	\$ 63,669	\$ 0
Changes in proportionate share	\$ 112,532	\$ 110,230
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 57,191
Total (prior to post-MD contributions)	\$ 268,328	\$ 168,498
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 99,830

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 79,199
2 nd Fiscal Year	22,369
3 rd Fiscal Year	12,072
4 th Fiscal Year	(8,638)
5 th Fiscal Year	(5,171)
Thereafter	0
Total	\$ 99,830

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,924)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (152)

Employer's Total Pension Expense/(Income) \$ (4,076)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 1,556
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 1,556
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,547)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,553)
2 nd Fiscal Year	3
3 rd Fiscal Year	3
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,547)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00179205%
Employer's proportionate share at MD 0.00204066%

Employer's proportionate share of system NPL/(A) at prior MD \$ 398,323
Employer's proportionate share of system NPL/(A) at MD \$ 455,715

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 726,798
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 228,729

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,752
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,527)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,361

Employer's Total Pension Expense/(Income) \$ 70,586

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,069	\$ 650
Changes of assumptions	\$ 26,484	\$ 0
Net difference between projected and actual earnings on investments	\$ 38,393	\$ 0
Changes in proportionate share	\$ 35,084	\$ 35,530
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,540	\$ 10,904
Total (prior to post-MD contributions)	\$ 156,570	\$ 47,084
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 109,486

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 48,393
2 nd Fiscal Year	26,447
3 rd Fiscal Year	19,565
4 th Fiscal Year	10,549
5 th Fiscal Year	4,532
Thereafter	0
Total	\$ 109,486

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01546451%
Employer's proportionate share at MD 0.01432630%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,437,334
Employer's proportionate share of system NPL/(A) at MD \$ 3,199,310

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,102,428
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,605,772

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 482,672
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,859
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,320)

Employer's Total Pension Expense/(Income) \$ 504,211

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 204,077	\$ 4,560
Changes of assumptions	\$ 185,928	\$ 0
Net difference between projected and actual earnings on investments	\$ 269,534	\$ 0
Changes in proportionate share	\$ 221,634	\$ 337,057
Differences between employer contributions and employer's proportionate share of system contributions	\$ 124,698	\$ 84,539
Total (prior to post-MD contributions)	\$ 1,005,871	\$ 426,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 579,715

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 374,469
2 nd Fiscal Year	173,618
3 rd Fiscal Year	44,832
4 th Fiscal Year	(14,777)
5 th Fiscal Year	1,572
Thereafter	0
Total	\$ 579,715

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00400595%
Employer's proportionate share at MD 0.00425336%

Employer's proportionate share of system NPL/(A) at prior MD \$ 890,412
Employer's proportionate share of system NPL/(A) at MD \$ 949,849

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,514,869
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 476,740

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 143,301
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,695
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,236

Employer's Total Pension Expense/(Income) \$ 161,232

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,589	\$ 1,354
Changes of assumptions	\$ 55,200	\$ 0
Net difference between projected and actual earnings on investments	\$ 80,023	\$ 0
Changes in proportionate share	\$ 115,454	\$ 27,714
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,589	\$ 10,604
Total (prior to post-MD contributions)	\$ 337,855	\$ 39,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 298,183

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 125,042
2 nd Fiscal Year	83,186
3 rd Fiscal Year	63,632
4 th Fiscal Year	20,782
5 th Fiscal Year	5,541
Thereafter	0
Total	\$ 298,183

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00385801%
Employer's proportionate share at MD 0.00389102%

Employer's proportionate share of system NPL/(A) at prior MD \$ 857,529
Employer's proportionate share of system NPL/(A) at MD \$ 868,932

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,385,818
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 436,127

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 131,093
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,069
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,051)

Employer's Total Pension Expense/(Income) \$ 132,111

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,427	\$ 1,238
Changes of assumptions	\$ 50,498	\$ 0
Net difference between projected and actual earnings on investments	\$ 73,205	\$ 0
Changes in proportionate share	\$ 36,082	\$ 11,047
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,236	\$ 19,364
Total (prior to post-MD contributions)	\$ 240,448	\$ 31,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 208,799

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)
1 st Fiscal Year	\$ 100,583
2 nd Fiscal Year	56,184
3 rd Fiscal Year	38,117
4 th Fiscal Year	10,352
5 th Fiscal Year	3,563
Thereafter	0
Total	\$ 208,799

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03917550%
Employer's proportionate share at MD 0.04379334%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,707,633
Employer's proportionate share of system NPL/(A) at MD \$ 9,779,808

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,597,354
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,908,602

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,475,454
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 405,104
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 41,522

Employer's Total Pension Expense/(Income) \$ 1,922,080

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 623,831	\$ 13,939
Changes of assumptions	\$ 568,353	\$ 0
Net difference between projected and actual earnings on investments	\$ 823,926	\$ 0
Changes in proportionate share	\$ 1,012,121	\$ 266,847
Differences between employer contributions and employer's proportionate share of system contributions	\$ 349,163	\$ 171,713
Total (prior to post-MD contributions)	\$ 3,377,394	\$ 452,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,924,895

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)
1 st Fiscal Year	\$ 1,450,295
2 nd Fiscal Year	764,400
3 rd Fiscal Year	418,066
4 th Fiscal Year	202,548
5 th Fiscal Year	89,586
Thereafter	0
Total	\$ 2,924,895

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00619153%
Employer's proportionate share at MD 0.00623587%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,376,206
Employer's proportionate share of system NPL/(A) at MD \$ 1,392,577

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,220,956
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 698,951

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 210,095
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,209)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,714)

Employer's Total Pension Expense/(Income) \$ 180,172

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,829	\$ 1,985
Changes of assumptions	\$ 80,930	\$ 0
Net difference between projected and actual earnings on investments	\$ 117,321	\$ 0
Changes in proportionate share	\$ 90,327	\$ 139,090
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,462	\$ 43,721
Total (prior to post-MD contributions)	\$ 420,869	\$ 184,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 236,073

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)
1 st Fiscal Year	\$ 137,800
2 nd Fiscal Year	68,781
3 rd Fiscal Year	18,996
4 th Fiscal Year	3,609
5 th Fiscal Year	6,887
Thereafter	0
Total	\$ 236,073

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07177450%
Employer's proportionate share at MD 0.06374559%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,953,492
Employer's proportionate share of system NPL/(A) at MD \$ 14,235,490

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,703,511
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,144,961

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,147,671
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (374,434)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (94,123)

Employer's Total Pension Expense/(Income) \$ 1,679,114

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 908,049	\$ 20,290
Changes of assumptions	\$ 827,295	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,199,307	\$ 0
Changes in proportionate share	\$ 508,047	\$ 1,991,322
Differences between employer contributions and employer's proportionate share of system contributions	\$ 449,636	\$ 321,794
Total (prior to post-MD contributions)	\$ 3,892,334	\$ 2,333,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,558,928

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,205,235
2 nd Fiscal Year	512,916
3 rd Fiscal Year	86,867
4 th Fiscal Year	(196,885)
5 th Fiscal Year	(49,205)
Thereafter	0
Total	\$ 1,558,928

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00469928%
Employer's proportionate share at MD 0.00799128%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,044,520
Employer's proportionate share of system NPL/(A) at MD \$ 1,784,591

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,846,159
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 895,707

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 269,237
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 63,193
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,643

Employer's Total Pension Expense/(Income) \$ 370,073

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 113,835	\$ 2,544
Changes of assumptions	\$ 103,711	\$ 0
Net difference between projected and actual earnings on investments	\$ 150,348	\$ 0
Changes in proportionate share	\$ 643,389	\$ 267,896
Differences between employer contributions and employer's proportionate share of system contributions	\$ 144,297	\$ 20,234
Total (prior to post-MD contributions)	\$ 1,155,580	\$ 290,674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 864,906

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 338,030
2 nd Fiscal Year	232,080
3 rd Fiscal Year	132,794
4 th Fiscal Year	110,760
5 th Fiscal Year	51,243
Thereafter	0
Total	\$ 864,906

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00206406%
Employer's proportionate share at MD 0.00208205%

Employer's proportionate share of system NPL/(A) at prior MD \$ 458,784
Employer's proportionate share of system NPL/(A) at MD \$ 464,958

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 741,539
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 233,368

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 70,147
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (892)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,207)

Employer's Total Pension Expense/(Income) \$ 49,048

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,659	\$ 663
Changes of assumptions	\$ 27,021	\$ 0
Net difference between projected and actual earnings on investments	\$ 39,172	\$ 0
Changes in proportionate share	\$ 43,233	\$ 72,271
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,515	\$ 34,231
Total (prior to post-MD contributions)	\$ 149,600	\$ 107,165
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 42,435

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)
1 st Fiscal Year	\$ 34,184
2 nd Fiscal Year	11,635
3 rd Fiscal Year	(3,529)
4 th Fiscal Year	(2,046)
5 th Fiscal Year	2,192
Thereafter	0
Total	\$ 42,435

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00316345%
Employer's proportionate share at MD 0.00296396%

Employer's proportionate share of system NPL/(A) at prior MD \$ 703,148
Employer's proportionate share of system NPL/(A) at MD \$ 661,903

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,055,638
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 332,217

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 99,860
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,904
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,708)

Employer's Total Pension Expense/(Income) \$ 113,056

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,221	\$ 943
Changes of assumptions	\$ 38,466	\$ 0
Net difference between projected and actual earnings on investments	\$ 55,764	\$ 0
Changes in proportionate share	\$ 35,787	\$ 111,914
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,104	\$ 26,498
Total (prior to post-MD contributions)	\$ 195,342	\$ 139,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 55,987

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 59,366
2 nd Fiscal Year	3,522
3 rd Fiscal Year	(2,991)
4 th Fiscal Year	(4,036)
5 th Fiscal Year	127
Thereafter	0
Total	\$ 55,987

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00202960%
Employer's proportionate share at MD 0.00212831%

Employer's proportionate share of system NPL/(A) at prior MD \$ 451,124
Employer's proportionate share of system NPL/(A) at MD \$ 475,288

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 758,015
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 238,553

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 71,706
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,908
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (28,438)

Employer's Total Pension Expense/(Income) \$ 65,176

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,318	\$ 677
Changes of assumptions	\$ 27,621	\$ 0
Net difference between projected and actual earnings on investments	\$ 40,042	\$ 0
Changes in proportionate share	\$ 170,219	\$ 165,311
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 63,836
Total (prior to post-MD contributions)	\$ 268,200	\$ 229,824
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,376

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,433
2 nd Fiscal Year	19,533
3 rd Fiscal Year	(23,943)
4 th Fiscal Year	(12,746)
5 th Fiscal Year	1,099
Thereafter	0
Total	\$ 38,376

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00806005%
Employer's proportionate share at MD 0.00755523%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,791,527
Employer's proportionate share of system NPL/(A) at MD \$ 1,687,213

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,690,857
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 846,832

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 254,545
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (289,701)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 110,887

Employer's Total Pension Expense/(Income) \$ 75,731

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,623	\$ 2,405
Changes of assumptions	\$ 98,052	\$ 0
Net difference between projected and actual earnings on investments	\$ 142,144	\$ 0
Changes in proportionate share	\$ 85,282	\$ 184,772
Differences between employer contributions and employer's proportionate share of system contributions	\$ 123,829	\$ 180,462
Total (prior to post-MD contributions)	\$ 556,930	\$ 367,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 189,291

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)
1 st Fiscal Year	\$ 113,678
2 nd Fiscal Year	95,310
3 rd Fiscal Year	37,181
4 th Fiscal Year	(37,656)
5 th Fiscal Year	(19,222)
Thereafter	0
Total	\$ 189,291

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00231277%
Employer's proportionate share at MD 0.00377472%

Employer's proportionate share of system NPL/(A) at prior MD \$ 514,065
Employer's proportionate share of system NPL/(A) at MD \$ 842,960

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,344,397
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 423,092

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 127,175
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,277
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,348)

Employer's Total Pension Expense/(Income) \$ 139,104

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,770	\$ 1,201
Changes of assumptions	\$ 48,989	\$ 0
Net difference between projected and actual earnings on investments	\$ 71,017	\$ 0
Changes in proportionate share	\$ 215,234	\$ 117,103
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,351	\$ 30,444
Total (prior to post-MD contributions)	\$ 424,361	\$ 148,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 275,613

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 102,826
2 nd Fiscal Year	60,114
3 rd Fiscal Year	48,116
4 th Fiscal Year	44,455
5 th Fiscal Year	20,102
Thereafter	0
Total	\$ 275,613

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 426

Employer's Total Pension Expense/(Income) **\$ 426**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,413	\$ 0
Total (prior to post-MD contributions)	\$ 1,413	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,413

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)
1 st Fiscal Year	\$ 426
2 nd Fiscal Year	367
3 rd Fiscal Year	305
4 th Fiscal Year	232
5 th Fiscal Year	83
Thereafter	0
Total	\$ 1,413

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04024619%
Employer's proportionate share at MD 0.03880948%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,945,618
Employer's proportionate share of system NPL/(A) at MD \$ 8,666,826

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,822,312
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,349,983

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,307,541
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (165,850)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (103,057)

Employer's Total Pension Expense/(Income) \$ 1,038,634

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 552,837	\$ 12,353
Changes of assumptions	\$ 503,672	\$ 0
Net difference between projected and actual earnings on investments	\$ 730,160	\$ 0
Changes in proportionate share	\$ 494,025	\$ 1,484,447
Differences between employer contributions and employer's proportionate share of system contributions	\$ 288,503	\$ 307,346
Total (prior to post-MD contributions)	\$ 2,569,197	\$ 1,804,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 765,051

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 709,154
2 nd Fiscal Year	207,784
3 rd Fiscal Year	(94,350)
4 th Fiscal Year	(75,104)
5 th Fiscal Year	17,568
Thereafter	0
Total	\$ 765,051

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00083227%
Employer's proportionate share at MD 0.00078303%

Employer's proportionate share of system NPL/(A) at prior MD \$ 184,991
Employer's proportionate share of system NPL/(A) at MD \$ 174,864

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 278,883
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 87,766

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,381
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,185)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (443)

Employer's Total Pension Expense/(Income) \$ 20,753

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,154	\$ 249
Changes of assumptions	\$ 10,162	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,732	\$ 0
Changes in proportionate share	\$ 38,902	\$ 57,505
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,531	\$ 5,204
Total (prior to post-MD contributions)	\$ 83,481	\$ 62,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,523

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,908
2 nd Fiscal Year	8,340
3 rd Fiscal Year	(318)
4 th Fiscal Year	(2,672)
5 th Fiscal Year	266
Thereafter	0
Total	\$ 20,523

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,375)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (229)

Employer's Total Pension Expense/(Income) **\$ (2,604)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 1,471
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 167
Total (prior to post-MD contributions)	\$ 0	\$ 1,638
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,638)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,034)
2 nd Fiscal Year	(459)
3 rd Fiscal Year	(145)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,638)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00141462%
Employer's proportionate share at MD 0.00140123%

Employer's proportionate share of system NPL/(A) at prior MD \$ 314,431
Employer's proportionate share of system NPL/(A) at MD \$ 312,919

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 499,059
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 157,058

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,209
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,212
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,581)

Employer's Total Pension Expense/(Income) \$ 51,840

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,960	\$ 446
Changes of assumptions	\$ 18,185	\$ 0
Net difference between projected and actual earnings on investments	\$ 26,363	\$ 0
Changes in proportionate share	\$ 30,198	\$ 19,500
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,650	\$ 8,331
Total (prior to post-MD contributions)	\$ 97,356	\$ 28,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 69,079

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 33,499
2 nd Fiscal Year	20,234
3 rd Fiscal Year	13,602
4 th Fiscal Year	1,354
5 th Fiscal Year	391
Thereafter	0
Total	\$ 69,079

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00736452%
Employer's proportionate share at MD 0.00690731%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,636,930
Employer's proportionate share of system NPL/(A) at MD \$ 1,542,521

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,460,095
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 774,210

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 232,716
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,556)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,347

Employer's Total Pension Expense/(Income) \$ 231,507

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 98,394	\$ 2,199
Changes of assumptions	\$ 89,644	\$ 0
Net difference between projected and actual earnings on investments	\$ 129,954	\$ 0
Changes in proportionate share	\$ 33,598	\$ 208,260
Differences between employer contributions and employer's proportionate share of system contributions	\$ 79,426	\$ 40,524
Total (prior to post-MD contributions)	\$ 431,016	\$ 250,983
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 180,033

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 143,717
2 nd Fiscal Year	43,375
3 rd Fiscal Year	1,377
4 th Fiscal Year	(9,727)
5 th Fiscal Year	1,291
Thereafter	0
Total	\$ 180,033

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,057

Employer's Total Pension Expense/(Income) **\$ 1,057**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,652	\$ 0
Total (prior to post-MD contributions)	\$ 4,652	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,652

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,057
2 nd Fiscal Year	1,057
3 rd Fiscal Year	1,057
4 th Fiscal Year	1,057
5 th Fiscal Year	424
Thereafter	0
Total	\$ 4,652

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00838514%
Employer's proportionate share at MD 0.00792412%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,863,785
Employer's proportionate share of system NPL/(A) at MD \$ 1,769,593

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,822,240
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 888,180

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 266,974
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,321)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (36,596)

Employer's Total Pension Expense/(Income) \$ 227,057

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 112,878	\$ 2,522
Changes of assumptions	\$ 102,840	\$ 0
Net difference between projected and actual earnings on investments	\$ 149,084	\$ 0
Changes in proportionate share	\$ 29,364	\$ 92,637
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,274	\$ 58,762
Total (prior to post-MD contributions)	\$ 403,440	\$ 153,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 249,519

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 165,767
2 nd Fiscal Year	70,817
3 rd Fiscal Year	26,559
4 th Fiscal Year	(10,892)
5 th Fiscal Year	(2,731)
Thereafter	0
Total	\$ 249,519

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00090534%
Employer's proportionate share at MD 0.00088616%

Employer's proportionate share of system NPL/(A) at prior MD \$ 201,232
Employer's proportionate share of system NPL/(A) at MD \$ 197,895

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 315,613
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 99,326

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,856
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,667)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,570

Employer's Total Pension Expense/(Income) \$ 32,759

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,623	\$ 282
Changes of assumptions	\$ 11,501	\$ 0
Net difference between projected and actual earnings on investments	\$ 16,672	\$ 0
Changes in proportionate share	\$ 9,205	\$ 16,788
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,328	\$ 739
Total (prior to post-MD contributions)	\$ 67,329	\$ 17,809
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49,520

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,833
2 nd Fiscal Year	13,221
3 rd Fiscal Year	10,903
4 th Fiscal Year	2,798
5 th Fiscal Year	765
Thereafter	0
Total	\$ 49,520

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07333257%
Employer's proportionate share at MD 0.06325852%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,299,808
Employer's proportionate share of system NPL/(A) at MD \$ 14,126,719

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,530,037
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,090,368

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,131,261
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (361,642)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (261,918)

Employer's Total Pension Expense/(Income) \$ 1,507,701

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 901,111	\$ 20,135
Changes of assumptions	\$ 820,974	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,190,143	\$ 0
Changes in proportionate share	\$ 814,017	\$ 2,299,981
Differences between employer contributions and employer's proportionate share of system contributions	\$ 124,979	\$ 459,009
Total (prior to post-MD contributions)	\$ 3,851,224	\$ 2,779,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,072,099

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)
1 st Fiscal Year	\$ 1,131,545
2 nd Fiscal Year	416,447
3 rd Fiscal Year	(74,226)
4 th Fiscal Year	(313,748)
5 th Fiscal Year	(87,919)
Thereafter	0
Total	\$ 1,072,099

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00184554%
Employer's proportionate share at MD 0.00174277%

Employer's proportionate share of system NPL/(A) at prior MD \$ 410,213
Employer's proportionate share of system NPL/(A) at MD \$ 389,191

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 620,702
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 195,339

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 58,716
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,783)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,442)

Employer's Total Pension Expense/(Income) \$ 37,491

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,826	\$ 555
Changes of assumptions	\$ 22,618	\$ 0
Net difference between projected and actual earnings on investments	\$ 32,788	\$ 0
Changes in proportionate share	\$ 12,871	\$ 73,330
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,588	\$ 17,841
Total (prior to post-MD contributions)	\$ 106,691	\$ 91,726
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,965

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,844
2 nd Fiscal Year	2,277
3 rd Fiscal Year	(7,456)
4 th Fiscal Year	(4,268)
5 th Fiscal Year	568
Thereafter	0
Total	\$ 14,965

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00565442%
Employer's proportionate share at MD 0.00543457%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,256,822
Employer's proportionate share of system NPL/(A) at MD \$ 1,213,633

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,935,566
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 609,137

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 183,098
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 91,935
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (41,924)

Employer's Total Pension Expense/(Income) \$ 233,109

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,415	\$ 1,730
Changes of assumptions	\$ 70,530	\$ 0
Net difference between projected and actual earnings on investments	\$ 102,246	\$ 0
Changes in proportionate share	\$ 317,271	\$ 202,324
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,499	\$ 140,243
Total (prior to post-MD contributions)	\$ 568,961	\$ 344,297
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 224,664

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 177,529
2 nd Fiscal Year	94,411
3 rd Fiscal Year	(7,132)
4 th Fiscal Year	(34,219)
5 th Fiscal Year	(5,925)
Thereafter	0
Total	\$ 224,664

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00139527%
Employer's proportionate share at MD 0.00140579%

Employer's proportionate share of system NPL/(A) at prior MD \$ 310,130
Employer's proportionate share of system NPL/(A) at MD \$ 313,937

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 500,684
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 157,569

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,363
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,777
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,699)

Employer's Total Pension Expense/(Income) \$ 46,441

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,025	\$ 447
Changes of assumptions	\$ 18,244	\$ 0
Net difference between projected and actual earnings on investments	\$ 26,448	\$ 0
Changes in proportionate share	\$ 34,323	\$ 35,761
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 49,262
Total (prior to post-MD contributions)	\$ 99,040	\$ 85,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,570

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,820
2 nd Fiscal Year	(4,135)
3 rd Fiscal Year	(3,110)
4 th Fiscal Year	(2,389)
5 th Fiscal Year	(615)
Thereafter	0
Total	\$ 13,570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00785832%
Employer's proportionate share at MD 0.00609112%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,746,688
Employer's proportionate share of system NPL/(A) at MD \$ 1,360,252

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,169,402
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 682,727

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 205,218
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,292
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,566)

Employer's Total Pension Expense/(Income) \$ 179,944

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,767	\$ 1,939
Changes of assumptions	\$ 79,051	\$ 0
Net difference between projected and actual earnings on investments	\$ 114,598	\$ 0
Changes in proportionate share	\$ 96,033	\$ 267,160
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,576	\$ 65,435
Total (prior to post-MD contributions)	\$ 407,025	\$ 334,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,491

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 115,720
2 nd Fiscal Year	27,672
3 rd Fiscal Year	(11,222)
4 th Fiscal Year	(42,729)
5 th Fiscal Year	(16,950)
Thereafter	0
Total	\$ 72,491

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00553033%
Employer's proportionate share at MD 0.00557468%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,229,240
Employer's proportionate share of system NPL/(A) at MD \$ 1,244,922

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,985,468
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 624,841

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 187,818
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,166
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,317)

Employer's Total Pension Expense/(Income) \$ 203,667

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 79,411	\$ 1,774
Changes of assumptions	\$ 72,349	\$ 0
Net difference between projected and actual earnings on investments	\$ 104,882	\$ 0
Changes in proportionate share	\$ 112,716	\$ 6,152
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 81,393
Total (prior to post-MD contributions)	\$ 369,358	\$ 89,319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 280,039

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)
1 st Fiscal Year	\$ 157,094
2 nd Fiscal Year	84,457
3 rd Fiscal Year	34,175
4 th Fiscal Year	1,959
5 th Fiscal Year	2,352
Thereafter	0
Total	\$ 280,039

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,847)
 - 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) **\$ (1,947)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 995
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (995)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (995)
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (995)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00434315%
Employer's proportionate share at MD 0.00386424%

Employer's proportionate share of system NPL/(A) at prior MD \$ 965,362
Employer's proportionate share of system NPL/(A) at MD \$ 862,951

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,376,281
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 433,126

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 130,191
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 36,835
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (44,315)

Employer's Total Pension Expense/(Income) \$ 122,711

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,046	\$ 1,230
Changes of assumptions	\$ 50,150	\$ 0
Net difference between projected and actual earnings on investments	\$ 72,702	\$ 0
Changes in proportionate share	\$ 156,330	\$ 164,124
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 85,917
Total (prior to post-MD contributions)	\$ 334,228	\$ 251,271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 82,957

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 101,315
2 nd Fiscal Year	32,204
3 rd Fiscal Year	(22,115)
4 th Fiscal Year	(23,340)
5 th Fiscal Year	(5,106)
Thereafter	0
Total	\$ 82,957

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00161369%
Employer's proportionate share at MD 0.00161838%

Employer's proportionate share of system NPL/(A) at prior MD \$ 358,679
Employer's proportionate share of system NPL/(A) at MD \$ 361,412

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 576,399
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 181,397

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,525
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (97,978)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (81,283)

Employer's Total Pension Expense/(Income) \$ (124,736)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,054	\$ 515
Changes of assumptions	\$ 21,003	\$ 0
Net difference between projected and actual earnings on investments	\$ 30,448	\$ 0
Changes in proportionate share	\$ 191,535	\$ 591,809
Differences between employer contributions and employer's proportionate share of system contributions	\$ 412	\$ 189,268
Total (prior to post-MD contributions)	\$ 266,452	\$ 781,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (515,140)

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)
1 st Fiscal Year	\$ (122,550)
2 nd Fiscal Year	(149,019)
3 rd Fiscal Year	(178,330)
4 th Fiscal Year	(62,574)
5 th Fiscal Year	(2,666)
Thereafter	0
Total	\$ (515,140)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00857999%
Employer's proportionate share at MD 0.00916765%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,907,095
Employer's proportionate share of system NPL/(A) at MD \$ 2,047,294

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,265,133
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,027,561

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 308,870
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,769)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,854)

Employer's Total Pension Expense/(Income) \$ 289,247

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,592	\$ 2,918
Changes of assumptions	\$ 118,978	\$ 0
Net difference between projected and actual earnings on investments	\$ 172,480	\$ 0
Changes in proportionate share	\$ 133,161	\$ 136,713
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,063	\$ 38,863
Total (prior to post-MD contributions)	\$ 592,274	\$ 178,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 413,780

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 213,193
2 nd Fiscal Year	106,754
3 rd Fiscal Year	60,287
4 th Fiscal Year	21,324
5 th Fiscal Year	12,223
Thereafter	0
Total	\$ 413,780

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00425955%
Employer's proportionate share at MD 0.00470110%

Employer's proportionate share of system NPL/(A) at prior MD \$ 946,781
Employer's proportionate share of system NPL/(A) at MD \$ 1,049,837

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,674,335
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 526,926

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 158,386
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,409)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,722

Employer's Total Pension Expense/(Income) \$ 125,699

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,967	\$ 1,496
Changes of assumptions	\$ 61,011	\$ 0
Net difference between projected and actual earnings on investments	\$ 88,446	\$ 0
Changes in proportionate share	\$ 96,007	\$ 122,546
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,134	\$ 17,226
Total (prior to post-MD contributions)	\$ 372,565	\$ 141,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 231,297

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 104,569
2 nd Fiscal Year	63,566
3 rd Fiscal Year	34,386
4 th Fiscal Year	18,361
5 th Fiscal Year	10,415
Thereafter	0
Total	\$ 231,297

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01780128%
Employer's proportionate share at MD 0.01788364%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,956,734
Employer's proportionate share of system NPL/(A) at MD \$ 3,993,725

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,369,404
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,004,498

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 602,523
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,644)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (42,853)

Employer's Total Pension Expense/(Income) \$ 532,026

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 254,751	\$ 5,692
Changes of assumptions	\$ 232,095	\$ 0
Net difference between projected and actual earnings on investments	\$ 336,462	\$ 0
Changes in proportionate share	\$ 75,503	\$ 396,515
Differences between employer contributions and employer's proportionate share of system contributions	\$ 165,973	\$ 116,275
Total (prior to post-MD contributions)	\$ 1,064,784	\$ 518,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 546,302

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 300,466
2 nd Fiscal Year	93,601
3 rd Fiscal Year	96,563
4 th Fiscal Year	37,157
5 th Fiscal Year	18,515
Thereafter	0
Total	\$ 546,302

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00071707%
Employer's proportionate share at MD 0.00118204%

Employer's proportionate share of system NPL/(A) at prior MD \$ 159,385
Employer's proportionate share of system NPL/(A) at MD \$ 263,970

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 420,993
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 132,490

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,824
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,857
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,116)

Employer's Total Pension Expense/(Income) \$ 38,565

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,838	\$ 376
Changes of assumptions	\$ 15,341	\$ 0
Net difference between projected and actual earnings on investments	\$ 22,239	\$ 0
Changes in proportionate share	\$ 77,899	\$ 74,691
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,910	\$ 13,920
Total (prior to post-MD contributions)	\$ 153,227	\$ 88,987
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 64,240

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,783
2 nd Fiscal Year	13,070
3 rd Fiscal Year	5,653
4 th Fiscal Year	12,356
5 th Fiscal Year	7,378
Thereafter	0
Total	\$ 64,240

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00178650%
Employer's proportionate share at MD 0.00156388%

Employer's proportionate share of system NPL/(A) at prior MD \$ 397,090
Employer's proportionate share of system NPL/(A) at MD \$ 349,241

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 556,989
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 175,288

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,689
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,668)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (49,301)

Employer's Total Pension Expense/(Income) \$ 720

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,277	\$ 498
Changes of assumptions	\$ 20,296	\$ 0
Net difference between projected and actual earnings on investments	\$ 29,423	\$ 0
Changes in proportionate share	\$ 59,302	\$ 107,129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 113,097
Total (prior to post-MD contributions)	\$ 131,298	\$ 220,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (89,426)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,248)
2 nd Fiscal Year	(21,283)
3 rd Fiscal Year	(31,206)
4 th Fiscal Year	(23,195)
5 th Fiscal Year	(5,495)
Thereafter	0
Total	\$ (89,426)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00550497%
Employer's proportionate share at MD 0.00507669%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,223,603
Employer's proportionate share of system NPL/(A) at MD \$ 1,133,712

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,808,104
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 569,024

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 171,040
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,101)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,336)

Employer's Total Pension Expense/(Income) \$ 157,603

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,317	\$ 1,616
Changes of assumptions	\$ 65,886	\$ 0
Net difference between projected and actual earnings on investments	\$ 95,513	\$ 0
Changes in proportionate share	\$ 76,191	\$ 78,460
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,272	\$ 23,370
Total (prior to post-MD contributions)	\$ 333,179	\$ 103,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 229,733

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 120,679
2 nd Fiscal Year	69,072
3 rd Fiscal Year	42,085
4 th Fiscal Year	(508)
5 th Fiscal Year	(1,596)
Thereafter	0
Total	\$ 229,733

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00045670%
Employer's proportionate share at MD 0.00044193%

Employer's proportionate share of system NPL/(A) at prior MD \$ 101,512
Employer's proportionate share of system NPL/(A) at MD \$ 98,691

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 157,397
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,534

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,889
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,930)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,012)

Employer's Total Pension Expense/(Income) \$ (4,053)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,295	\$ 141
Changes of assumptions	\$ 5,735	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,314	\$ 0
Changes in proportionate share	\$ 8,122	\$ 22,220
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 30,453
Total (prior to post-MD contributions)	\$ 28,466	\$ 52,814
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,348)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,500)
2 nd Fiscal Year	(6,983)
3 rd Fiscal Year	(6,500)
4 th Fiscal Year	(4,431)
5 th Fiscal Year	(934)
Thereafter	0
Total	\$ (24,348)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02617471%
Employer's proportionate share at MD 0.02531406%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,817,916
Employer's proportionate share of system NPL/(A) at MD \$ 5,653,066

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,015,809
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,837,341

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 852,863
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,190
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,941

Employer's Total Pension Expense/(Income) \$ 867,994

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 360,596	\$ 8,057
Changes of assumptions	\$ 328,528	\$ 0
Net difference between projected and actual earnings on investments	\$ 476,258	\$ 0
Changes in proportionate share	\$ 215,426	\$ 308,073
Differences between employer contributions and employer's proportionate share of system contributions	\$ 308,174	\$ 114,733
Total (prior to post-MD contributions)	\$ 1,688,982	\$ 430,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,258,119

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)
1 st Fiscal Year	\$ 667,712
2 nd Fiscal Year	363,160
3 rd Fiscal Year	176,547
4 th Fiscal Year	31,552
5 th Fiscal Year	19,147
Thereafter	0
Total	\$ 1,258,119

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00002312%

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

Employer's proportionate share of system NPL/(A) at MD \$ 5,163

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,234
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,591

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 779
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,045)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,007

Employer's Total Pension Expense/(Income) \$ (10,259)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 329	\$ 7
Changes of assumptions	\$ 300	\$ 0
Net difference between projected and actual earnings on investments	\$ 435	\$ 0
Changes in proportionate share	\$ 3,263	\$ 5,839
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,509	\$ 552
Total (prior to post-MD contributions)	\$ 5,836	\$ 6,398
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (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)
1 st Fiscal Year	\$ (3,661)
2 nd Fiscal Year	1,168
3 rd Fiscal Year	978
4 th Fiscal Year	695
5 th Fiscal Year	258
Thereafter	0
Total	\$ (562)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00104791%
Employer's proportionate share at MD 0.00436848%

Employer's proportionate share of system NPL/(A) at prior MD \$ 232,921
Employer's proportionate share of system NPL/(A) at MD \$ 975,557

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,555,870
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 489,644

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 147,180
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34,079
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,415

Employer's Total Pension Expense/(Income) \$ 189,674

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,229	\$ 1,390
Changes of assumptions	\$ 56,694	\$ 0
Net difference between projected and actual earnings on investments	\$ 82,188	\$ 0
Changes in proportionate share	\$ 606,870	\$ 352,701
Differences between employer contributions and employer's proportionate share of system contributions	\$ 79,123	\$ 66,205
Total (prior to post-MD contributions)	\$ 887,104	\$ 420,296
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 466,808

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 185,490
2 nd Fiscal Year	102,238
3 rd Fiscal Year	46,601
4 th Fiscal Year	87,222
5 th Fiscal Year	45,256
Thereafter	0
Total	\$ 466,808

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00144226%
Employer's proportionate share at MD 0.00134682%

Employer's proportionate share of system NPL/(A) at prior MD \$ 320,575
Employer's proportionate share of system NPL/(A) at MD \$ 300,768

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 479,681
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 150,959

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,376
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,520
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,883)

Employer's Total Pension Expense/(Income) \$ 37,013

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,185	\$ 429
Changes of assumptions	\$ 17,479	\$ 0
Net difference between projected and actual earnings on investments	\$ 25,339	\$ 0
Changes in proportionate share	\$ 142,790	\$ 26,970
Differences between employer contributions and employer's proportionate share of system contributions	\$ 93	\$ 54,813
Total (prior to post-MD contributions)	\$ 204,886	\$ 82,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 122,674

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,249
2 nd Fiscal Year	42,964
3 rd Fiscal Year	34,188
4 th Fiscal Year	1,770
5 th Fiscal Year	(3,496)
Thereafter	0
Total	\$ 122,674

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00007521%
Employer's proportionate share at MD 0.00047713%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,717
Employer's proportionate share of system NPL/(A) at MD \$ 106,551

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 169,934
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 53,479

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,075
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,147
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,474)

Employer's Total Pension Expense/(Income) \$ 28,748

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,797	\$ 152
Changes of assumptions	\$ 6,192	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,977	\$ 0
Changes in proportionate share	\$ 64,167	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 467	\$ 12,570
Total (prior to post-MD contributions)	\$ 86,600	\$ 12,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 73,878

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 24,747
2 nd Fiscal Year	18,385
3 rd Fiscal Year	15,090
4 th Fiscal Year	11,303
5 th Fiscal Year	4,352
Thereafter	0
Total	\$ 73,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.38204966%
Employer's proportionate share at MD 0.36665153%

Employer's proportionate share of system NPL/(A) at prior MD \$ 84,919,105
Employer's proportionate share of system NPL/(A) at MD \$ 81,879,611

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 130,585,927
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,096,348

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,352,963
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (614,433)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,208,609)

Employer's Total Pension Expense/(Income) \$ 10,529,921

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,222,912	\$ 116,703
Changes of assumptions	\$ 4,758,430	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,898,168	\$ 0
Changes in proportionate share	\$ 5,256,394	\$ 11,293,774
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,162,595	\$ 3,057,590
Total (prior to post-MD contributions)	\$ 24,298,499	\$ 14,468,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,830,432

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,726,812
2 nd Fiscal Year	2,809,964
3 rd Fiscal Year	(186,345)
4 th Fiscal Year	(618,317)
5 th Fiscal Year	98,317
Thereafter	0
Total	\$ 9,830,432

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02551916%
Employer's proportionate share at MD 0.02535922%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,672,206
Employer's proportionate share of system NPL/(A) at MD \$ 5,663,151

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,031,893
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,842,403

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 854,385
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (65,120)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,443)

Employer's Total Pension Expense/(Income) \$ 768,822

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 361,239	\$ 8,072
Changes of assumptions	\$ 329,114	\$ 0
Net difference between projected and actual earnings on investments	\$ 477,107	\$ 0
Changes in proportionate share	\$ 109,151	\$ 363,607
Differences between employer contributions and employer's proportionate share of system contributions	\$ 355,772	\$ 148,925
Total (prior to post-MD contributions)	\$ 1,632,383	\$ 520,604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,111,779

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 593,284
2 nd Fiscal Year	294,004
3 rd Fiscal Year	144,914
4 th Fiscal Year	49,281
5 th Fiscal Year	30,298
Thereafter	0
Total	\$ 1,111,779

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00230788%
Employer's proportionate share at MD 0.00376029%

Employer's proportionate share of system NPL/(A) at prior MD \$ 512,978
Employer's proportionate share of system NPL/(A) at MD \$ 839,738

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,339,258
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 421,474

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 126,689
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,797)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,348

Employer's Total Pension Expense/(Income) \$ 123,240

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,565	\$ 1,197
Changes of assumptions	\$ 48,801	\$ 0
Net difference between projected and actual earnings on investments	\$ 70,746	\$ 0
Changes in proportionate share	\$ 224,658	\$ 95,404
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,163	\$ 52,041
Total (prior to post-MD contributions)	\$ 441,933	\$ 148,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 293,291

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)
1 st Fiscal Year	\$ 97,971
2 nd Fiscal Year	71,405
3 rd Fiscal Year	67,102
4 th Fiscal Year	40,944
5 th Fiscal Year	15,869
Thereafter	0
Total	\$ 293,291

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2751: Lane Regional Air Protection Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00492154%
Employer's proportionate share at MD 0.00477642%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,093,923
Employer's proportionate share of system NPL/(A) at MD \$ 1,066,657

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,701,161
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 535,368

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 160,924
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 142,999
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,923

Employer's Total Pension Expense/(Income) \$ 326,846

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 68,040	\$ 1,520
Changes of assumptions	\$ 61,989	\$ 0
Net difference between projected and actual earnings on investments	\$ 89,863	\$ 0
Changes in proportionate share	\$ 487,257	\$ 20,480
Differences between employer contributions and employer's proportionate share of system contributions	\$ 66,709	\$ 0
Total (prior to post-MD contributions)	\$ 773,858	\$ 22,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 751,858

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)
1 st Fiscal Year	\$ 288,394
2 nd Fiscal Year	226,279
3 rd Fiscal Year	185,241
4 th Fiscal Year	49,515
5 th Fiscal Year	2,428
Thereafter	0
Total	\$ 751,858

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00253003%
Employer's proportionate share at MD 0.00223077%

Employer's proportionate share of system NPL/(A) at prior MD \$ 562,356
Employer's proportionate share of system NPL/(A) at MD \$ 498,169

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 794,507
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 250,037

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 75,158
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,028)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,013)

Employer's Total Pension Expense/(Income) \$ 44,117

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,777	\$ 710
Changes of assumptions	\$ 28,951	\$ 0
Net difference between projected and actual earnings on investments	\$ 41,970	\$ 0
Changes in proportionate share	\$ 32,736	\$ 108,549
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,575	\$ 39,459
Total (prior to post-MD contributions)	\$ 143,009	\$ 148,718
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,709)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,849
2 nd Fiscal Year	1,046
3 rd Fiscal Year	(15,459)
4 th Fiscal Year	(13,070)
5 th Fiscal Year	(2,075)
Thereafter	0
Total	\$ (5,709)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01302618%
Employer's proportionate share at MD 0.01303265%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,895,361
Employer's proportionate share of system NPL/(A) at MD \$ 2,910,416

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,641,684
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,460,772

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 439,087
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 98,990
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (68,476)

Employer's Total Pension Expense/(Income) \$ 469,601

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 185,649	\$ 4,148
Changes of assumptions	\$ 169,139	\$ 0
Net difference between projected and actual earnings on investments	\$ 245,196	\$ 0
Changes in proportionate share	\$ 164,805	\$ 3,574
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,008	\$ 113,700
Total (prior to post-MD contributions)	\$ 766,797	\$ 121,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 645,375

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 363,260
2 nd Fiscal Year	184,410
3 rd Fiscal Year	83,151
4 th Fiscal Year	9,888
5 th Fiscal Year	4,665
Thereafter	0
Total	\$ 645,375

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00619437%
Employer's proportionate share at MD 0.00752482%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,376,838
Employer's proportionate share of system NPL/(A) at MD \$ 1,680,422

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,680,026
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 843,424

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 253,521
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,161)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 176,827

Employer's Total Pension Expense/(Income) \$ 354,187

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,190	\$ 2,395
Changes of assumptions	\$ 97,658	\$ 0
Net difference between projected and actual earnings on investments	\$ 141,572	\$ 0
Changes in proportionate share	\$ 348,672	\$ 217,064
Differences between employer contributions and employer's proportionate share of system contributions	\$ 425,313	\$ 28,120
Total (prior to post-MD contributions)	\$ 1,120,405	\$ 247,579
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 872,826

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)
1 st Fiscal Year	\$ 350,573
2 nd Fiscal Year	265,937
3 rd Fiscal Year	167,093
4 th Fiscal Year	67,215
5 th Fiscal Year	22,007
Thereafter	0
Total	\$ 872,826

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00280082%
Employer's proportionate share at MD 0.00265720%

Employer's proportionate share of system NPL/(A) at prior MD \$ 622,545
Employer's proportionate share of system NPL/(A) at MD \$ 593,399

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 946,383
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 297,834

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,524
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,841
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,206)

Employer's Total Pension Expense/(Income) \$ 77,159

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,852	\$ 846
Changes of assumptions	\$ 34,485	\$ 0
Net difference between projected and actual earnings on investments	\$ 49,992	\$ 0
Changes in proportionate share	\$ 78,082	\$ 137,492
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,932	\$ 39,417
Total (prior to post-MD contributions)	\$ 233,343	\$ 177,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 55,588

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,368
2 nd Fiscal Year	10,265
3 rd Fiscal Year	(10,216)
4 th Fiscal Year	(1,129)
5 th Fiscal Year	2,301
Thereafter	0
Total	\$ 55,588

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00279033%
Employer's proportionate share at MD 0.00257332%

Employer's proportionate share of system NPL/(A) at prior MD \$ 620,213
Employer's proportionate share of system NPL/(A) at MD \$ 574,667

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 916,509
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 288,432

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 86,698
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 56,010
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,594)

Employer's Total Pension Expense/(Income) \$ 116,114

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,657	\$ 819
Changes of assumptions	\$ 33,397	\$ 0
Net difference between projected and actual earnings on investments	\$ 48,414	\$ 0
Changes in proportionate share	\$ 101,371	\$ 132,087
Differences between employer contributions and employer's proportionate share of system contributions	\$ 70,759	\$ 77,355
Total (prior to post-MD contributions)	\$ 290,598	\$ 210,261
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 80,337

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)
1 st Fiscal Year	\$ 67,274
2 nd Fiscal Year	13,136
3 rd Fiscal Year	(5,671)
4 th Fiscal Year	705
5 th Fiscal Year	4,893
Thereafter	0
Total	\$ 80,337

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02629854%
Employer's proportionate share at MD 0.02604070%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,845,440
Employer's proportionate share of system NPL/(A) at MD \$ 5,815,337

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,274,607
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,918,787

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 877,345
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (185,093)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (54,309)

Employer's Total Pension Expense/(Income) \$ 637,943

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 370,947	\$ 8,289
Changes of assumptions	\$ 337,958	\$ 0
Net difference between projected and actual earnings on investments	\$ 489,929	\$ 0
Changes in proportionate share	\$ 37,394	\$ 623,084
Differences between employer contributions and employer's proportionate share of system contributions	\$ 187,091	\$ 152,981
Total (prior to post-MD contributions)	\$ 1,423,319	\$ 784,354
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 638,965

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 436,815
2 nd Fiscal Year	151,859
3 rd Fiscal Year	32,702
4 th Fiscal Year	(2,360)
5 th Fiscal Year	19,949
Thereafter	0
Total	\$ 638,965

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00548448%
Employer's proportionate share at MD 0.00643907%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,219,049
Employer's proportionate share of system NPL/(A) at MD \$ 1,437,955

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,293,327
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 721,727

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 216,941
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 102,519
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,267

Employer's Total Pension Expense/(Income) \$ 333,727

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,724	\$ 2,050
Changes of assumptions	\$ 83,567	\$ 0
Net difference between projected and actual earnings on investments	\$ 121,144	\$ 0
Changes in proportionate share	\$ 273,742	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,833	\$ 19,107
Total (prior to post-MD contributions)	\$ 634,010	\$ 21,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 612,853

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 276,652
2 nd Fiscal Year	166,581
3 rd Fiscal Year	102,403
4 th Fiscal Year	49,038
5 th Fiscal Year	18,180
Thereafter	0
Total	\$ 612,853

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (86,883)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,675)

Employer's Total Pension Expense/(Income) **\$ (102,558)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 190,347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 542	\$ 25,557
Total (prior to post-MD contributions)	\$ 542	\$ 215,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (215,362)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (102,540)
2 nd Fiscal Year	(85,537)
3 rd Fiscal Year	(27,285)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (215,362)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00292830%
Employer's proportionate share at MD 0.00299851%

Employer's proportionate share of system NPL/(A) at prior MD \$ 650,880
Employer's proportionate share of system NPL/(A) at MD \$ 669,619

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,067,944
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 336,090

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 101,024
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,265
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,293)

Employer's Total Pension Expense/(Income) \$ 98,996

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,713	\$ 954
Changes of assumptions	\$ 38,915	\$ 0
Net difference between projected and actual earnings on investments	\$ 56,414	\$ 0
Changes in proportionate share	\$ 109,165	\$ 114,355
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,032	\$ 10,624
Total (prior to post-MD contributions)	\$ 260,239	\$ 125,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134,306

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)
1 st Fiscal Year	\$ 73,253
2 nd Fiscal Year	45,116
3 rd Fiscal Year	14,549
4 th Fiscal Year	(1,151)
5 th Fiscal Year	2,539
Thereafter	0
Total	\$ 134,306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,995)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ (2,995)

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00062231%
Employer's proportionate share at MD 0.00079997%

Employer's proportionate share of system NPL/(A) at prior MD \$ 138,322
Employer's proportionate share of system NPL/(A) at MD \$ 178,647

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 284,916
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 89,665

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,952
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,404)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,713

Employer's Total Pension Expense/(Income) \$ 11,261

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,395	\$ 255
Changes of assumptions	\$ 10,382	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,051	\$ 0
Changes in proportionate share	\$ 25,072	\$ 64,512
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,547	\$ 4,977
Total (prior to post-MD contributions)	\$ 85,447	\$ 69,744
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,703

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,270
2 nd Fiscal Year	618
3 rd Fiscal Year	(262)
4 th Fiscal Year	5,279
5 th Fiscal Year	3,798
Thereafter	0
Total	\$ 15,703

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00310293%
Employer's proportionate share at MD 0.00295936%

Employer's proportionate share of system NPL/(A) at prior MD \$ 689,696
Employer's proportionate share of system NPL/(A) at MD \$ 660,876

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,054,000
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 331,702

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 99,705
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,377
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (32,100)

Employer's Total Pension Expense/(Income) \$ 107,982

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,156	\$ 942
Changes of assumptions	\$ 38,407	\$ 0
Net difference between projected and actual earnings on investments	\$ 55,677	\$ 0
Changes in proportionate share	\$ 45,573	\$ 23,782
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 60,671
Total (prior to post-MD contributions)	\$ 181,813	\$ 85,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 96,418

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 65,458
2 nd Fiscal Year	25,715
3 rd Fiscal Year	11,652
4 th Fiscal Year	(4,827)
5 th Fiscal Year	(1,580)
Thereafter	0
Total	\$ 96,418

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00054376%
Employer's proportionate share at MD 0.00055931%

Employer's proportionate share of system NPL/(A) at prior MD \$ 120,863
Employer's proportionate share of system NPL/(A) at MD \$ 124,904

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 199,203
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,691

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,844
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,028)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,933)

Employer's Total Pension Expense/(Income) \$ (22,117)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,967	\$ 178
Changes of assumptions	\$ 7,259	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,523	\$ 0
Changes in proportionate share	\$ 2,194	\$ 53,320
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,301	\$ 10,395
Total (prior to post-MD contributions)	\$ 29,244	\$ 63,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (34,649)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,487)
2 nd Fiscal Year	(9,702)
3 rd Fiscal Year	(4,189)
4 th Fiscal Year	(856)
5 th Fiscal Year	585
Thereafter	0
Total	\$ (34,649)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02667491%
Employer's proportionate share at MD 0.02848937%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,929,097
Employer's proportionate share of system NPL/(A) at MD \$ 6,362,168

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,146,721
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,193,247

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 959,844
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (80,427)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 102,725

Employer's Total Pension Expense/(Income) \$ 982,142

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 405,828	\$ 9,068
Changes of assumptions	\$ 369,737	\$ 0
Net difference between projected and actual earnings on investments	\$ 535,998	\$ 0
Changes in proportionate share	\$ 280,415	\$ 504,930
Differences between employer contributions and employer's proportionate share of system contributions	\$ 324,272	\$ 172,810
Total (prior to post-MD contributions)	\$ 1,916,250	\$ 686,808
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,229,442

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 646,631
2 nd Fiscal Year	261,369
3 rd Fiscal Year	176,041
4 th Fiscal Year	97,118
5 th Fiscal Year	48,284
Thereafter	0
Total	\$ 1,229,442

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00243111%
Employer's proportionate share at MD 0.00255891%

Employer's proportionate share of system NPL/(A) at prior MD \$ 540,369
Employer's proportionate share of system NPL/(A) at MD \$ 571,449

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 911,377
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 286,817

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 86,213
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,201
 - 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) \$ 93,541

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,451	\$ 814
Changes of assumptions	\$ 33,210	\$ 0
Net difference between projected and actual earnings on investments	\$ 48,143	\$ 0
Changes in proportionate share	\$ 50,781	\$ 24,579
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,264	\$ 15,991
Total (prior to post-MD contributions)	\$ 192,849	\$ 41,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 151,465

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 71,235
2 nd Fiscal Year	42,538
3 rd Fiscal Year	22,877
4 th Fiscal Year	9,733
5 th Fiscal Year	5,083
Thereafter	0
Total	\$ 151,465

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00054690%
Employer's proportionate share at MD 0.00096495%

Employer's proportionate share of system NPL/(A) at prior MD \$ 121,561
Employer's proportionate share of system NPL/(A) at MD \$ 215,490

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 343,675
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 108,157

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,510
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,928
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (969)

Employer's Total Pension Expense/(Income) \$ 54,469

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,746	\$ 307
Changes of assumptions	\$ 12,523	\$ 0
Net difference between projected and actual earnings on investments	\$ 18,155	\$ 0
Changes in proportionate share	\$ 118,586	\$ 25,807
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,005	\$ 4,612
Total (prior to post-MD contributions)	\$ 175,015	\$ 30,726
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 144,289

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)
1 st Fiscal Year	\$ 47,358
2 nd Fiscal Year	34,834
3 rd Fiscal Year	34,480
4 th Fiscal Year	21,185
5 th Fiscal Year	6,431
Thereafter	0
Total	\$ 144,289

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05845270%
Employer's proportionate share at MD 0.06150811%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,992,424
Employer's proportionate share of system NPL/(A) at MD \$ 13,735,822

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,906,614
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,894,172

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,072,288
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 142,606
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (243,359)

Employer's Total Pension Expense/(Income) \$ 1,971,535

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 876,176	\$ 19,578
Changes of assumptions	\$ 798,257	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,157,211	\$ 0
Changes in proportionate share	\$ 650,914	\$ 362,374
Differences between employer contributions and employer's proportionate share of system contributions	\$ 140,542	\$ 393,733
Total (prior to post-MD contributions)	\$ 3,623,100	\$ 775,685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,847,415

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,460,479
2 nd Fiscal Year	759,259
3 rd Fiscal Year	415,233
4 th Fiscal Year	139,879
5 th Fiscal Year	72,566
Thereafter	0
Total	\$ 2,847,415

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00059932%
Employer's proportionate share at MD 0.00061286%

Employer's proportionate share of system NPL/(A) at prior MD \$ 133,212
Employer's proportionate share of system NPL/(A) at MD \$ 136,862

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 218,275
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 68,693

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,648
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,232)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,729

Employer's Total Pension Expense/(Income) \$ 21,145

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,730	\$ 195
Changes of assumptions	\$ 7,954	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,530	\$ 0
Changes in proportionate share	\$ 3,651	\$ 7,981
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,595	\$ 2,448
Total (prior to post-MD contributions)	\$ 46,460	\$ 10,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,836

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,494
2 nd Fiscal Year	9,456
3 rd Fiscal Year	5,804
4 th Fiscal Year	2,781
5 th Fiscal Year	1,300
Thereafter	0
Total	\$ 35,836

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00075811%
Employer's proportionate share at MD 0.00065247%

Employer's proportionate share of system NPL/(A) at prior MD \$ 168,507
Employer's proportionate share of system NPL/(A) at MD \$ 145,708

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 232,383
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 73,132

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,983
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,967)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,275

Employer's Total Pension Expense/(Income) \$ 10,291

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,294	\$ 208
Changes of assumptions	\$ 8,468	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,276	\$ 0
Changes in proportionate share	\$ 3,468	\$ 61,544
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,210	\$ 13,545
Total (prior to post-MD contributions)	\$ 83,716	\$ 75,297
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,419

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,986
2 nd Fiscal Year	(1,622)
3 rd Fiscal Year	1,436
4 th Fiscal Year	2,275
5 th Fiscal Year	1,344
Thereafter	0
Total	\$ 8,419

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 534

Employer's Total Pension Expense/(Income) \$ 532

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 22,517	\$ 45,310
Differences between employer contributions and employer's proportionate share of system contributions	\$ 964	\$ 1,231
Total (prior to post-MD contributions)	\$ 23,481	\$ 46,541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (23,060)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (221)
2 nd Fiscal Year	(5,950)
3 rd Fiscal Year	(12,772)
4 th Fiscal Year	(4,117)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (23,060)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00666486%
Employer's proportionate share at MD 0.00637913%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,481,415
Employer's proportionate share of system NPL/(A) at MD \$ 1,424,570

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,271,979
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 715,008

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 214,921
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 29,029
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,517

Employer's Total Pension Expense/(Income) \$ 267,467

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 90,870	\$ 2,030
Changes of assumptions	\$ 82,789	\$ 0
Net difference between projected and actual earnings on investments	\$ 120,017	\$ 0
Changes in proportionate share	\$ 91,063	\$ 118,756
Differences between employer contributions and employer's proportionate share of system contributions	\$ 65,525	\$ 21,971
Total (prior to post-MD contributions)	\$ 450,264	\$ 142,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 307,507

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 188,955
2 nd Fiscal Year	89,758
3 rd Fiscal Year	28,184
4 th Fiscal Year	(1,635)
5 th Fiscal Year	2,245
Thereafter	0
Total	\$ 307,507

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00191971%
Employer's proportionate share at MD 0.00129739%

Employer's proportionate share of system NPL/(A) at prior MD \$ 426,699
Employer's proportionate share of system NPL/(A) at MD \$ 289,730

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 462,076
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 145,419

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 43,711
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,423)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,899)

Employer's Total Pension Expense/(Income) \$ (7,611)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,481	\$ 413
Changes of assumptions	\$ 16,838	\$ 0
Net difference between projected and actual earnings on investments	\$ 24,409	\$ 0
Changes in proportionate share	\$ 38,960	\$ 205,486
Differences between employer contributions and employer's proportionate share of system contributions	\$ 161	\$ 53,203
Total (prior to post-MD contributions)	\$ 98,849	\$ 259,102
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (160,253)

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)
1 st Fiscal Year	\$ (21,173)
2 nd Fiscal Year	(42,495)
3 rd Fiscal Year	(54,820)
4 th Fiscal Year	(33,313)
5 th Fiscal Year	(8,452)
Thereafter	0
Total	\$ (160,253)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00171703%
Employer's proportionate share at MD 0.00149528%

Employer's proportionate share of system NPL/(A) at prior MD \$ 381,648
Employer's proportionate share of system NPL/(A) at MD \$ 333,922

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 532,556
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 167,599

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 50,378
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,826)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,908)

Employer's Total Pension Expense/(Income) \$ 20,644

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,300	\$ 476
Changes of assumptions	\$ 19,406	\$ 0
Net difference between projected and actual earnings on investments	\$ 28,132	\$ 0
Changes in proportionate share	\$ 0	\$ 61,970
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,865	\$ 8,445
Total (prior to post-MD contributions)	\$ 79,703	\$ 70,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,812

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)
1 st Fiscal Year	\$ 9,390
2 nd Fiscal Year	2,200
3 rd Fiscal Year	3,181
4 th Fiscal Year	(4,432)
5 th Fiscal Year	(1,528)
Thereafter	0
Total	\$ 8,812

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00165898%
Employer's proportionate share at MD 0.00164823%

Employer's proportionate share of system NPL/(A) at prior MD \$ 368,746
Employer's proportionate share of system NPL/(A) at MD \$ 368,078

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 587,031
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 184,743

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,531
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,098
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,255)

Employer's Total Pension Expense/(Income) \$ 68,374

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,479	\$ 525
Changes of assumptions	\$ 21,391	\$ 0
Net difference between projected and actual earnings on investments	\$ 31,010	\$ 0
Changes in proportionate share	\$ 36,152	\$ 4,626
Differences between employer contributions and employer's proportionate share of system contributions	\$ 184	\$ 19,821
Total (prior to post-MD contributions)	\$ 112,216	\$ 24,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 87,244

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 50,553
2 nd Fiscal Year	26,084
3 rd Fiscal Year	10,463
4 th Fiscal Year	(116)
5 th Fiscal Year	260
Thereafter	0
Total	\$ 87,244

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00246092%
Employer's proportionate share at MD 0.00195814%

Employer's proportionate share of system NPL/(A) at prior MD \$ 546,995
Employer's proportionate share of system NPL/(A) at MD \$ 437,286

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 697,407
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 219,479

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 65,972
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,426
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,956)

Employer's Total Pension Expense/(Income) \$ 72,442

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,893	\$ 623
Changes of assumptions	\$ 25,413	\$ 0
Net difference between projected and actual earnings on investments	\$ 36,840	\$ 0
Changes in proportionate share	\$ 45,049	\$ 109,371
Differences between employer contributions and employer's proportionate share of system contributions	\$ 59,427	\$ 13,250
Total (prior to post-MD contributions)	\$ 194,622	\$ 123,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71,378

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,928
2 nd Fiscal Year	20,135
3 rd Fiscal Year	15,137
4 th Fiscal Year	(690)
5 th Fiscal Year	(131)
Thereafter	0
Total	\$ 71,378

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01006190%
Employer's proportionate share at MD 0.00911367%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,236,483
Employer's proportionate share of system NPL/(A) at MD \$ 2,035,240

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,245,908
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,021,511

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 307,051
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,678
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,650

Employer's Total Pension Expense/(Income) \$ 336,379

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 129,823	\$ 2,901
Changes of assumptions	\$ 118,278	\$ 0
Net difference between projected and actual earnings on investments	\$ 171,464	\$ 0
Changes in proportionate share	\$ 162,976	\$ 242,438
Differences between employer contributions and employer's proportionate share of system contributions	\$ 124,462	\$ 37,651
Total (prior to post-MD contributions)	\$ 707,003	\$ 282,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 424,013

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)
1 st Fiscal Year	\$ 235,660
2 nd Fiscal Year	112,318
3 rd Fiscal Year	76,250
4 th Fiscal Year	3,505
5 th Fiscal Year	(3,719)
Thereafter	0
Total	\$ 424,013

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00471508%
Employer's proportionate share at MD 0.00427022%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,048,032
Employer's proportionate share of system NPL/(A) at MD \$ 953,614

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,520,874
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 478,630

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 143,869
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,055
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (53,025)

Employer's Total Pension Expense/(Income) \$ 99,899

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,829	\$ 1,359
Changes of assumptions	\$ 55,419	\$ 0
Net difference between projected and actual earnings on investments	\$ 80,340	\$ 0
Changes in proportionate share	\$ 109,251	\$ 119,279
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 118,313
Total (prior to post-MD contributions)	\$ 305,839	\$ 238,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 66,888

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60,110
2 nd Fiscal Year	16,624
3 rd Fiscal Year	14,486
4 th Fiscal Year	(15,925)
5 th Fiscal Year	(8,407)
Thereafter	0
Total	\$ 66,888

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00383339%
Employer's proportionate share at MD 0.00378524%

Employer's proportionate share of system NPL/(A) at prior MD \$ 852,057
Employer's proportionate share of system NPL/(A) at MD \$ 845,309

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,348,144
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 424,271

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 127,530
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,168)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,726

Employer's Total Pension Expense/(Income) \$ 124,088

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,920	\$ 1,205
Changes of assumptions	\$ 49,125	\$ 0
Net difference between projected and actual earnings on investments	\$ 71,215	\$ 0
Changes in proportionate share	\$ 31,071	\$ 124,512
Differences between employer contributions and employer's proportionate share of system contributions	\$ 65,438	\$ 20,150
Total (prior to post-MD contributions)	\$ 270,769	\$ 145,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 124,902

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)
1 st Fiscal Year	\$ 79,854
2 nd Fiscal Year	39,627
3 rd Fiscal Year	6,937
4 th Fiscal Year	(3,842)
5 th Fiscal Year	2,326
Thereafter	0
Total	\$ 124,902

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00267697%
Employer's proportionate share at MD 0.00426971%

Employer's proportionate share of system NPL/(A) at prior MD \$ 595,017
Employer's proportionate share of system NPL/(A) at MD \$ 953,500

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,520,692
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 478,573

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 143,852
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 55,353
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,415

Employer's Total Pension Expense/(Income) \$ 201,620

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,822	\$ 1,359
Changes of assumptions	\$ 55,413	\$ 0
Net difference between projected and actual earnings on investments	\$ 80,330	\$ 0
Changes in proportionate share	\$ 250,420	\$ 26,104
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,073	\$ 18,723
Total (prior to post-MD contributions)	\$ 491,058	\$ 46,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 444,872

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)
1 st Fiscal Year	\$ 168,709
2 nd Fiscal Year	110,793
3 rd Fiscal Year	85,572
4 th Fiscal Year	57,673
5 th Fiscal Year	22,123
Thereafter	0
Total	\$ 444,872

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02025591%
Employer's proportionate share at MD 0.02028329%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,502,330
Employer's proportionate share of system NPL/(A) at MD \$ 4,529,609

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,224,059
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,273,464

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 683,370
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 158,360
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,981

Employer's Total Pension Expense/(Income) \$ 860,711

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 288,933	\$ 6,456
Changes of assumptions	\$ 263,238	\$ 0
Net difference between projected and actual earnings on investments	\$ 381,609	\$ 0
Changes in proportionate share	\$ 527,342	\$ 337,810
Differences between employer contributions and employer's proportionate share of system contributions	\$ 248,956	\$ 63,568
Total (prior to post-MD contributions)	\$ 1,710,078	\$ 407,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,302,244

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 666,449
2 nd Fiscal Year	412,485
3 rd Fiscal Year	163,951
4 th Fiscal Year	34,217
5 th Fiscal Year	25,142
Thereafter	0
Total	\$ 1,302,244

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00225938%
Employer's proportionate share at MD 0.00188897%

Employer's proportionate share of system NPL/(A) at prior MD \$ 502,198
Employer's proportionate share of system NPL/(A) at MD \$ 421,840

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 672,772
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 211,726

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 63,642
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 42,807
 - 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) \$ 107,478

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,908	\$ 601
Changes of assumptions	\$ 24,515	\$ 0
Net difference between projected and actual earnings on investments	\$ 35,539	\$ 0
Changes in proportionate share	\$ 145,825	\$ 53,531
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,052	\$ 10,587
Total (prior to post-MD contributions)	\$ 239,839	\$ 64,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 175,120

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)
1 st Fiscal Year	\$ 88,987
2 nd Fiscal Year	63,022
3 rd Fiscal Year	30,377
4 th Fiscal Year	(3,866)
5 th Fiscal Year	(3,400)
Thereafter	0
Total	\$ 175,120

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00128345%
Employer's proportionate share at MD 0.00186374%

Employer's proportionate share of system NPL/(A) at prior MD \$ 285,276
Employer's proportionate share of system NPL/(A) at MD \$ 416,205

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 663,786
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 208,898

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,792
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 41,120
 - 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) \$ 103,234

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,549	\$ 593
Changes of assumptions	\$ 24,188	\$ 0
Net difference between projected and actual earnings on investments	\$ 35,064	\$ 0
Changes in proportionate share	\$ 167,148	\$ 22,822
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,652	\$ 24,432
Total (prior to post-MD contributions)	\$ 263,601	\$ 47,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 215,754

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 90,807
2 nd Fiscal Year	56,813
3 rd Fiscal Year	39,795
4 th Fiscal Year	21,517
5 th Fiscal Year	6,821
Thereafter	0
Total	\$ 215,754

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00107125%
Employer's proportionate share at MD 0.00076821%

Employer's proportionate share of system NPL/(A) at prior MD \$ 238,109
Employer's proportionate share of system NPL/(A) at MD \$ 171,555

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 273,604
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 86,105

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,882
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,663)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,173)

Employer's Total Pension Expense/(Income) \$ 17,046

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,943	\$ 245
Changes of assumptions	\$ 9,970	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,453	\$ 0
Changes in proportionate share	\$ 32,158	\$ 78,494
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,887	\$ 12,735
Total (prior to post-MD contributions)	\$ 75,411	\$ 91,474
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,063)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,466
2 nd Fiscal Year	(507)
3 rd Fiscal Year	(10,605)
4 th Fiscal Year	(10,618)
5 th Fiscal Year	(2,799)
Thereafter	0
Total	\$ (16,063)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00121920%
Employer's proportionate share at MD 0.00203684%

Employer's proportionate share of system NPL/(A) at prior MD \$ 270,995
Employer's proportionate share of system NPL/(A) at MD \$ 454,862

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 725,437
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 228,300

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,624
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,542
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,043)

Employer's Total Pension Expense/(Income) \$ 79,123

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,015	\$ 648
Changes of assumptions	\$ 26,434	\$ 0
Net difference between projected and actual earnings on investments	\$ 38,321	\$ 0
Changes in proportionate share	\$ 133,748	\$ 34,354
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,023	\$ 18,279
Total (prior to post-MD contributions)	\$ 233,541	\$ 53,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 180,260

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 67,006
2 nd Fiscal Year	45,880
3 rd Fiscal Year	31,548
4 th Fiscal Year	24,765
5 th Fiscal Year	11,061
Thereafter	0
Total	\$ 180,260

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00234664%
Employer's proportionate share at MD 0.00199982%

Employer's proportionate share of system NPL/(A) at prior MD \$ 521,593
Employer's proportionate share of system NPL/(A) at MD \$ 446,594

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 712,252
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 224,151

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 67,377
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,608
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,095)

Employer's Total Pension Expense/(Income) \$ 65,890

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,487	\$ 637
Changes of assumptions	\$ 25,954	\$ 0
Net difference between projected and actual earnings on investments	\$ 37,625	\$ 0
Changes in proportionate share	\$ 18,896	\$ 126,911
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,191	\$ 22,132
Total (prior to post-MD contributions)	\$ 156,153	\$ 149,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,473

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 28,959
2 nd Fiscal Year	(5,194)
3 rd Fiscal Year	(11,289)
4 th Fiscal Year	(6,058)
5 th Fiscal Year	55
Thereafter	0
Total	\$ 6,473

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00202435%
Employer's proportionate share at MD 0.00196183%

Employer's proportionate share of system NPL/(A) at prior MD \$ 449,957
Employer's proportionate share of system NPL/(A) at MD \$ 438,110

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 698,722
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 219,893

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 66,097
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,723)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,077)

Employer's Total Pension Expense/(Income) \$ 59,297

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,946	\$ 624
Changes of assumptions	\$ 25,461	\$ 0
Net difference between projected and actual earnings on investments	\$ 36,910	\$ 0
Changes in proportionate share	\$ 37,425	\$ 27,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,698	\$ 9,079
Total (prior to post-MD contributions)	\$ 136,440	\$ 37,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 98,938

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,831
2 nd Fiscal Year	31,712
3 rd Fiscal Year	11,063
4 th Fiscal Year	(207)
5 th Fiscal Year	539
Thereafter	0
Total	\$ 98,938

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00112767%
Employer's proportionate share at MD 0.00462223%

Employer's proportionate share of system NPL/(A) at prior MD \$ 250,650
Employer's proportionate share of system NPL/(A) at MD \$ 1,032,224

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,646,245
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 518,085

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 155,729
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 141,349
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,599

Employer's Total Pension Expense/(Income) \$ 325,677

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 65,843	\$ 1,471
Changes of assumptions	\$ 59,988	\$ 0
Net difference between projected and actual earnings on investments	\$ 86,962	\$ 0
Changes in proportionate share	\$ 632,644	\$ 95,203
Differences between employer contributions and employer's proportionate share of system contributions	\$ 105,566	\$ 17,725
Total (prior to post-MD contributions)	\$ 951,003	\$ 114,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 836,604

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 288,466
2 nd Fiscal Year	228,357
3 rd Fiscal Year	149,894
4 th Fiscal Year	118,016
5 th Fiscal Year	51,872
Thereafter	0
Total	\$ 836,604

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00925604%
Employer's proportionate share at MD 0.00806803%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,057,362
Employer's proportionate share of system NPL/(A) at MD \$ 1,801,730

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,873,495
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 904,310

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 271,822
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 135,886
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,978)

Employer's Total Pension Expense/(Income) \$ 397,730

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 114,928	\$ 2,568
Changes of assumptions	\$ 104,707	\$ 0
Net difference between projected and actual earnings on investments	\$ 151,792	\$ 0
Changes in proportionate share	\$ 321,357	\$ 231,542
Differences between employer contributions and employer's proportionate share of system contributions	\$ 97,857	\$ 41,867
Total (prior to post-MD contributions)	\$ 790,641	\$ 275,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 514,664

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 305,346
2 nd Fiscal Year	177,960
3 rd Fiscal Year	53,460
4 th Fiscal Year	(17,544)
5 th Fiscal Year	(4,557)
Thereafter	0
Total	\$ 514,664

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00026447%
Employer's proportionate share at MD 0.00027434%

Employer's proportionate share of system NPL/(A) at prior MD \$ 58,784

Employer's proportionate share of system NPL/(A) at MD \$ 61,265

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 97,708
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,750

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,243
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,400
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (799)

Employer's Total Pension Expense/(Income) \$ 11,844

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,908	\$ 87
Changes of assumptions	\$ 3,560	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,161	\$ 0
Changes in proportionate share	\$ 4,667	\$ 2,105
Differences between employer contributions and employer's proportionate share of system contributions	\$ 371	\$ 1,150
Total (prior to post-MD contributions)	\$ 17,667	\$ 3,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,325

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,552
2 nd Fiscal Year	4,133
3 rd Fiscal Year	1,958
4 th Fiscal Year	421
5 th Fiscal Year	262
Thereafter	0
Total	\$ 14,325

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00010026%
Employer's proportionate share at MD 0.00018893%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,285

Employer's proportionate share of system NPL/(A) at MD \$ 42,191

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 67,289
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,176

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,365
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 503
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,755)

Employer's Total Pension Expense/(Income) \$ 5,113

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,691	\$ 60
Changes of assumptions	\$ 2,452	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,555	\$ 0
Changes in proportionate share	\$ 19,196	\$ 31,770
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,727	\$ 7,680
Total (prior to post-MD contributions)	\$ 29,621	\$ 39,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,889)

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)
1 st Fiscal Year	\$ (882)
2 nd Fiscal Year	(5,284)
3 rd Fiscal Year	(4,989)
4 th Fiscal Year	151
5 th Fiscal Year	1,114
Thereafter	0
Total	\$ (9,889)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00074837%
Employer's proportionate share at MD 0.00068884%

Employer's proportionate share of system NPL/(A) at prior MD \$ 166,342
Employer's proportionate share of system NPL/(A) at MD \$ 153,830

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 245,336
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 77,209

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,208
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,611)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,338)

Employer's Total Pension Expense/(Income) \$ 12,259

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,812	\$ 219
Changes of assumptions	\$ 8,940	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,960	\$ 0
Changes in proportionate share	\$ 3,528	\$ 22,527
Differences between employer contributions and employer's proportionate share of system contributions	\$ 175	\$ 6,610
Total (prior to post-MD contributions)	\$ 35,415	\$ 29,356
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,059

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,020
2 nd Fiscal Year	1,824
3 rd Fiscal Year	(242)
4 th Fiscal Year	(2,125)
5 th Fiscal Year	(417)
Thereafter	0
Total	\$ 6,059

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04719284%
Employer's proportionate share at MD 0.05294400%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,489,667
Employer's proportionate share of system NPL/(A) at MD \$ 11,823,308

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,856,437
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,934,259

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,783,752
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (352,313)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (111,630)

Employer's Total Pension Expense/(Income) \$ 1,319,809

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 754,182	\$ 16,852
Changes of assumptions	\$ 687,111	\$ 0
Net difference between projected and actual earnings on investments	\$ 996,086	\$ 0
Changes in proportionate share	\$ 1,271,404	\$ 1,035,810
Differences between employer contributions and employer's proportionate share of system contributions	\$ 520,679	\$ 275,114
Total (prior to post-MD contributions)	\$ 4,229,462	\$ 1,327,776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,901,686

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,003,319
2 nd Fiscal Year	692,961
3 rd Fiscal Year	728,303
4 th Fiscal Year	352,736
5 th Fiscal Year	124,368
Thereafter	0
Total	\$ 2,901,686

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,139

Employer's Total Pension Expense/(Income) \$ 1,139

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,578	\$ 0
Total (prior to post-MD contributions)	\$ 1,578	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,578

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)
1 st Fiscal Year	\$ 1,046
2 nd Fiscal Year	525
3 rd Fiscal Year	6
4 th Fiscal Year	1
5 th Fiscal Year	0
Thereafter	0
Total	\$ 1,578

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2815: Hermiston Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 254

Employer's Total Pension Expense/(Income) \$ 254

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,118	\$ 0
Total (prior to post-MD contributions)	\$ 1,118	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,118

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 254
2 nd Fiscal Year	254
3 rd Fiscal Year	254
4 th Fiscal Year	254
5 th Fiscal Year	102
Thereafter	0
Total	\$ 1,118

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00275515%
Employer's proportionate share at MD 0.00268419%

Employer's proportionate share of system NPL/(A) at prior MD \$ 612,394
Employer's proportionate share of system NPL/(A) at MD \$ 599,426

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 955,996
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 300,859

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 90,434
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,742)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,084)

Employer's Total Pension Expense/(Income) \$ 80,608

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,236	\$ 854
Changes of assumptions	\$ 34,836	\$ 0
Net difference between projected and actual earnings on investments	\$ 50,500	\$ 0
Changes in proportionate share	\$ 19,049	\$ 41,595
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,184	\$ 13,043
Total (prior to post-MD contributions)	\$ 157,805	\$ 55,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 102,313

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)
1 st Fiscal Year	\$ 60,886
2 nd Fiscal Year	29,597
3 rd Fiscal Year	11,242
4 th Fiscal Year	(426)
5 th Fiscal Year	1,014
Thereafter	0
Total	\$ 102,313

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00176372%
Employer's proportionate share at MD 0.00201833%

Employer's proportionate share of system NPL/(A) at prior MD \$ 392,026
Employer's proportionate share of system NPL/(A) at MD \$ 450,728

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 718,845
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 226,226

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,000
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 28,009
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,069)

Employer's Total Pension Expense/(Income) \$ 89,940

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,751	\$ 642
Changes of assumptions	\$ 26,194	\$ 0
Net difference between projected and actual earnings on investments	\$ 37,973	\$ 0
Changes in proportionate share	\$ 59,358	\$ 11,963
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,457	\$ 17,928
Total (prior to post-MD contributions)	\$ 162,733	\$ 30,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 132,200

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64,832
2 nd Fiscal Year	35,387
3 rd Fiscal Year	20,676
4 th Fiscal Year	7,861
5 th Fiscal Year	3,444
Thereafter	0
Total	\$ 132,200

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00202092%
Employer's proportionate share at MD 0.00163476%

Employer's proportionate share of system NPL/(A) at prior MD \$ 449,195
Employer's proportionate share of system NPL/(A) at MD \$ 365,070

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 582,233
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 183,233

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,077
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,995
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (500)

Employer's Total Pension Expense/(Income) \$ 72,572

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,287	\$ 520
Changes of assumptions	\$ 21,216	\$ 0
Net difference between projected and actual earnings on investments	\$ 30,756	\$ 0
Changes in proportionate share	\$ 122,304	\$ 91,295
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,128	\$ 13,732
Total (prior to post-MD contributions)	\$ 210,691	\$ 105,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 105,144

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 57,906
2 nd Fiscal Year	30,727
3 rd Fiscal Year	22,148
4 th Fiscal Year	(1,727)
5 th Fiscal Year	(3,909)
Thereafter	0
Total	\$ 105,144

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00279121%
Employer's proportionate share at MD 0.00238450%

Employer's proportionate share of system NPL/(A) at prior MD \$ 620,409
Employer's proportionate share of system NPL/(A) at MD \$ 532,500

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 849,259
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 267,268

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,337
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,203
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,959)

Employer's Total Pension Expense/(Income) \$ 87,581

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,967	\$ 759
Changes of assumptions	\$ 30,946	\$ 0
Net difference between projected and actual earnings on investments	\$ 44,862	\$ 0
Changes in proportionate share	\$ 104,359	\$ 183,504
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,202	\$ 41,937
Total (prior to post-MD contributions)	\$ 238,336	\$ 226,200
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,136

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 58,260
2 nd Fiscal Year	4,044
3 rd Fiscal Year	(30,297)
4 th Fiscal Year	(17,862)
5 th Fiscal Year	(2,008)
Thereafter	0
Total	\$ 12,136

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00602830%
Employer's proportionate share at MD 0.00617036%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,339,925
Employer's proportionate share of system NPL/(A) at MD \$ 1,377,948

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,197,624
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 691,608

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 207,887
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 119,663
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (53,544)

Employer's Total Pension Expense/(Income) \$ 274,006

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 87,896	\$ 1,964
Changes of assumptions	\$ 80,079	\$ 0
Net difference between projected and actual earnings on investments	\$ 116,089	\$ 0
Changes in proportionate share	\$ 259,252	\$ 2,122
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 92,506
Total (prior to post-MD contributions)	\$ 543,316	\$ 96,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 446,724

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 218,058
2 nd Fiscal Year	131,665
3 rd Fiscal Year	77,479
4 th Fiscal Year	16,857
5 th Fiscal Year	2,666
Thereafter	0
Total	\$ 446,724

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00065012%
Employer's proportionate share at MD 0.00060877%

Employer's proportionate share of system NPL/(A) at prior MD \$ 144,504
Employer's proportionate share of system NPL/(A) at MD \$ 135,949

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 216,818
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 68,234

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,510
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,229)
 - 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) \$ 1,406

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,672	\$ 194
Changes of assumptions	\$ 7,901	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,453	\$ 0
Changes in proportionate share	\$ 4,238	\$ 37,413
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,502	\$ 2,581
Total (prior to post-MD contributions)	\$ 48,766	\$ 40,188
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,578

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)
1 st Fiscal Year	\$ 1,053
2 nd Fiscal Year	1,282
3 rd Fiscal Year	4,467
4 th Fiscal Year	1,450
5 th Fiscal Year	326
Thereafter	0
Total	\$ 8,578

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 35,658

Employer's Total Pension Expense/(Income) \$ 35,658

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 95,360	\$ 0
Total (prior to post-MD contributions)	\$ 95,360	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 95,360

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,286
2 nd Fiscal Year	26,902
3 rd Fiscal Year	19,869
4 th Fiscal Year	12,258
5 th Fiscal Year	4,045
Thereafter	0
Total	\$ 95,360

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00114747%
Employer's proportionate share at MD 0.00142439%

Employer's proportionate share of system NPL/(A) at prior MD \$ 255,051
Employer's proportionate share of system NPL/(A) at MD \$ 318,091

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 507,308
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 159,654

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,990
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,572
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,652)

Employer's Total Pension Expense/(Income) \$ 54,910

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,290	\$ 453
Changes of assumptions	\$ 18,486	\$ 0
Net difference between projected and actual earnings on investments	\$ 26,798	\$ 0
Changes in proportionate share	\$ 129,690	\$ 148,542
Differences between employer contributions and employer's proportionate share of system contributions	\$ 293	\$ 29,045
Total (prior to post-MD contributions)	\$ 195,557	\$ 178,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,517

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 27,786
2 nd Fiscal Year	7,058
3 rd Fiscal Year	(16,660)
4 th Fiscal Year	(4,463)
5 th Fiscal Year	3,796
Thereafter	0
Total	\$ 17,517

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00146630%
Employer's proportionate share at MD 0.00127986%

Employer's proportionate share of system NPL/(A) at prior MD \$ 325,918
Employer's proportionate share of system NPL/(A) at MD \$ 285,815

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 455,833
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 143,454

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 43,120
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,729
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,063)

Employer's Total Pension Expense/(Income) \$ 41,786

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,231	\$ 407
Changes of assumptions	\$ 16,610	\$ 0
Net difference between projected and actual earnings on investments	\$ 24,079	\$ 0
Changes in proportionate share	\$ 38,123	\$ 56,417
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,113	\$ 8,710
Total (prior to post-MD contributions)	\$ 103,156	\$ 65,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,622

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,763
2 nd Fiscal Year	14,828
3 rd Fiscal Year	(419)
4 th Fiscal Year	(6,269)
5 th Fiscal Year	(1,280)
Thereafter	0
Total	\$ 37,622

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03176436%
Employer's proportionate share at MD 0.03500765%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,060,341
Employer's proportionate share of system NPL/(A) at MD \$ 7,817,812

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,468,259
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,923,853

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,179,453
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 130,696
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (250,540)

Employer's Total Pension Expense/(Income) \$ 1,059,609

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 498,680	\$ 11,143
Changes of assumptions	\$ 454,332	\$ 0
Net difference between projected and actual earnings on investments	\$ 658,633	\$ 0
Changes in proportionate share	\$ 717,016	\$ 245,700
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 485,823
Total (prior to post-MD contributions)	\$ 2,328,661	\$ 742,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,585,995

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 822,388
2 nd Fiscal Year	394,498
3 rd Fiscal Year	229,407
4 th Fiscal Year	96,589
5 th Fiscal Year	43,112
Thereafter	0
Total	\$ 1,585,995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00462614%
Employer's proportionate share at MD 0.00465555%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,028,263
Employer's proportionate share of system NPL/(A) at MD \$ 1,039,665

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,658,112
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 521,820

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 156,851
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 41,798
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,138)

Employer's Total Pension Expense/(Income) \$ 186,511

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,318	\$ 1,482
Changes of assumptions	\$ 60,420	\$ 0
Net difference between projected and actual earnings on investments	\$ 87,589	\$ 0
Changes in proportionate share	\$ 59,698	\$ 12,259
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,911	\$ 17,806
Total (prior to post-MD contributions)	\$ 283,936	\$ 31,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 252,389

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 130,964
2 nd Fiscal Year	68,956
3 rd Fiscal Year	41,748
4 th Fiscal Year	7,961
5 th Fiscal Year	2,762
Thereafter	0
Total	\$ 252,389

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03134621%
Employer's proportionate share at MD 0.03071965%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,967,398
Employer's proportionate share of system NPL/(A) at MD \$ 6,860,228

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,941,053
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,443,230

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,034,985
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 46,489
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 101,188

Employer's Total Pension Expense/(Income) \$ 1,182,662

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 437,598	\$ 9,778
Changes of assumptions	\$ 398,682	\$ 0
Net difference between projected and actual earnings on investments	\$ 577,958	\$ 0
Changes in proportionate share	\$ 105,892	\$ 211,064
Differences between employer contributions and employer's proportionate share of system contributions	\$ 519,060	\$ 135,817
Total (prior to post-MD contributions)	\$ 2,039,190	\$ 356,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,682,531

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 871,276
2 nd Fiscal Year	449,271
3 rd Fiscal Year	257,748
4 th Fiscal Year	74,325
5 th Fiscal Year	29,912
Thereafter	0
Total	\$ 1,682,531

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00336897%
Employer's proportionate share at MD 0.00357845%

Employer's proportionate share of system NPL/(A) at prior MD \$ 748,829
Employer's proportionate share of system NPL/(A) at MD \$ 799,130

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,274,494
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 401,093

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 120,563
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 97,805
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,142)

Employer's Total Pension Expense/(Income) \$ 202,226

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,975	\$ 1,139
Changes of assumptions	\$ 46,441	\$ 0
Net difference between projected and actual earnings on investments	\$ 67,325	\$ 0
Changes in proportionate share	\$ 170,652	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 79	\$ 57,502
Total (prior to post-MD contributions)	\$ 335,472	\$ 58,641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 276,831

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 151,657
2 nd Fiscal Year	81,801
3 rd Fiscal Year	33,228
4 th Fiscal Year	7,134
5 th Fiscal Year	3,010
Thereafter	0
Total	\$ 276,831

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00161074%
Employer's proportionate share at MD 0.00165731%

Employer's proportionate share of system NPL/(A) at prior MD \$ 358,023
Employer's proportionate share of system NPL/(A) at MD \$ 370,106

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 590,264
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 185,761

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,837
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,895
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,029)

Employer's Total Pension Expense/(Income) \$ 44,703

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,608	\$ 528
Changes of assumptions	\$ 21,509	\$ 0
Net difference between projected and actual earnings on investments	\$ 31,181	\$ 0
Changes in proportionate share	\$ 31,856	\$ 90,740
Differences between employer contributions and employer's proportionate share of system contributions	\$ 87	\$ 38,235
Total (prior to post-MD contributions)	\$ 108,241	\$ 129,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,262)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 127
2 nd Fiscal Year	(18,913)
3 rd Fiscal Year	(109)
4 th Fiscal Year	(2,120)
5 th Fiscal Year	(246)
Thereafter	0
Total	\$ (21,262)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,198
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,027)

Employer's Total Pension Expense/(Income) \$ 1,171

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 57,811	\$ 84,596
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,448	\$ 13,919
Total (prior to post-MD contributions)	\$ 60,259	\$ 98,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,256)

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)
1 st Fiscal Year	\$ (3,574)
2 nd Fiscal Year	(20,595)
3 rd Fiscal Year	(14,087)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (38,256)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00676882%
Employer's proportionate share at MD 0.00894463%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,504,522
Employer's proportionate share of system NPL/(A) at MD \$ 1,997,490

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,185,703
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,002,564

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 301,356
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 152,550
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,543

Employer's Total Pension Expense/(Income) \$ 479,449

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 127,415	\$ 2,847
Changes of assumptions	\$ 116,084	\$ 0
Net difference between projected and actual earnings on investments	\$ 168,284	\$ 0
Changes in proportionate share	\$ 522,776	\$ 96,568
Differences between employer contributions and employer's proportionate share of system contributions	\$ 199,982	\$ 58,680
Total (prior to post-MD contributions)	\$ 1,134,541	\$ 158,095
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 976,446

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 409,102
2 nd Fiscal Year	263,564
3 rd Fiscal Year	157,593
4 th Fiscal Year	103,361
5 th Fiscal Year	42,826
Thereafter	0
Total	\$ 976,446

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00104839%
Employer's proportionate share at MD 0.00336721%

Employer's proportionate share of system NPL/(A) at prior MD \$ 233,028
Employer's proportionate share of system NPL/(A) at MD \$ 751,956

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,199,259
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 377,416

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 113,446
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,355
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,125

Employer's Total Pension Expense/(Income) \$ 134,926

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,966	\$ 1,072
Changes of assumptions	\$ 43,700	\$ 0
Net difference between projected and actual earnings on investments	\$ 63,351	\$ 0
Changes in proportionate share	\$ 358,465	\$ 205,533
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,871	\$ 16,703
Total (prior to post-MD contributions)	\$ 564,353	\$ 223,308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 341,045

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 106,021
2 nd Fiscal Year	77,685
3 rd Fiscal Year	58,015
4 th Fiscal Year	66,911
5 th Fiscal Year	32,411
Thereafter	0
Total	\$ 341,045

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00303150%
Employer's proportionate share at MD 0.00258850%

Employer's proportionate share of system NPL/(A) at prior MD \$ 673,819
Employer's proportionate share of system NPL/(A) at MD \$ 578,057

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 921,915
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 290,134

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 87,210
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,123
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,518

Employer's Total Pension Expense/(Income) \$ 126,851

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,873	\$ 824
Changes of assumptions	\$ 33,594	\$ 0
Net difference between projected and actual earnings on investments	\$ 48,700	\$ 0
Changes in proportionate share	\$ 56,168	\$ 119,365
Differences between employer contributions and employer's proportionate share of system contributions	\$ 207,598	\$ 32,385
Total (prior to post-MD contributions)	\$ 382,933	\$ 152,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 230,359

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 106,280
2 nd Fiscal Year	63,275
3 rd Fiscal Year	39,344
4 th Fiscal Year	16,435
5 th Fiscal Year	5,026
Thereafter	0
Total	\$ 230,359

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 77

Employer's Total Pension Expense/(Income) \$ 77

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01227724%
Employer's proportionate share at MD 0.01188510%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,728,892
Employer's proportionate share of system NPL/(A) at MD \$ 2,654,148

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,232,975
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,332,148

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 400,424
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,576)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (53,462)

Employer's Total Pension Expense/(Income) \$ 289,386

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 169,302	\$ 3,783
Changes of assumptions	\$ 154,246	\$ 0
Net difference between projected and actual earnings on investments	\$ 223,606	\$ 0
Changes in proportionate share	\$ 165,869	\$ 446,491
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,272	\$ 104,703
Total (prior to post-MD contributions)	\$ 771,295	\$ 554,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 216,318

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)
1 st Fiscal Year	\$ 205,650
2 nd Fiscal Year	62,926
3 rd Fiscal Year	(28,723)
4 th Fiscal Year	(27,316)
5 th Fiscal Year	3,781
Thereafter	0
Total	\$ 216,318

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00037478%
Employer's proportionate share at MD 0.00033416%

Employer's proportionate share of system NPL/(A) at prior MD \$ 83,303
Employer's proportionate share of system NPL/(A) at MD \$ 74,624

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 119,014
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,455

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,258
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 936
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,388)

Employer's Total Pension Expense/(Income) \$ 10,806

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,760	\$ 106
Changes of assumptions	\$ 4,337	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,287	\$ 0
Changes in proportionate share	\$ 19,813	\$ 13,818
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,364	\$ 2,915
Total (prior to post-MD contributions)	\$ 36,561	\$ 16,839
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,722

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)
1 st Fiscal Year	\$ 9,325
2 nd Fiscal Year	5,466
3 rd Fiscal Year	4,714
4 th Fiscal Year	554
5 th Fiscal Year	(338)
Thereafter	0
Total	\$ 19,722

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00128258%
Employer's proportionate share at MD 0.00119428%

Employer's proportionate share of system NPL/(A) at prior MD \$ 285,082
Employer's proportionate share of system NPL/(A) at MD \$ 266,703

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 425,353
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 133,862

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,237
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,155)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,669

Employer's Total Pension Expense/(Income) \$ 37,751

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,012	\$ 380
Changes of assumptions	\$ 15,499	\$ 0
Net difference between projected and actual earnings on investments	\$ 22,469	\$ 0
Changes in proportionate share	\$ 3,736	\$ 32,882
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,761	\$ 6,013
Total (prior to post-MD contributions)	\$ 82,477	\$ 39,275
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,202

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)
1 st Fiscal Year	\$ 26,944
2 nd Fiscal Year	11,325
3 rd Fiscal Year	3,925
4 th Fiscal Year	263
5 th Fiscal Year	746
Thereafter	0
Total	\$ 43,202

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00448140%
Employer's proportionate share at MD 0.00718276%

Employer's proportionate share of system NPL/(A) at prior MD \$ 996,092
Employer's proportionate share of system NPL/(A) at MD \$ 1,604,034

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,558,198
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 805,084

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 241,996
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 161,101
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 48,716

Employer's Total Pension Expense/(Income) \$ 451,813

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 102,318	\$ 2,286
Changes of assumptions	\$ 93,218	\$ 0
Net difference between projected and actual earnings on investments	\$ 135,136	\$ 0
Changes in proportionate share	\$ 616,940	\$ 86,156
Differences between employer contributions and employer's proportionate share of system contributions	\$ 189,423	\$ 7,253
Total (prior to post-MD contributions)	\$ 1,137,035	\$ 95,695
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,041,340

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 401,702
2 nd Fiscal Year	290,613
3 rd Fiscal Year	180,175
4 th Fiscal Year	119,682
5 th Fiscal Year	49,168
Thereafter	0
Total	\$ 1,041,340

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00089518%
Employer's proportionate share at MD 0.00071791%

Employer's proportionate share of system NPL/(A) at prior MD \$ 198,974
Employer's proportionate share of system NPL/(A) at MD \$ 160,322

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 255,689
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 80,467

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,187
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (678)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,398

Employer's Total Pension Expense/(Income) \$ 27,907

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,227	\$ 229
Changes of assumptions	\$ 9,317	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,507	\$ 0
Changes in proportionate share	\$ 12,270	\$ 47,116
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,200	\$ 6,551
Total (prior to post-MD contributions)	\$ 67,521	\$ 53,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,625

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)
1 st Fiscal Year	\$ 17,795
2 nd Fiscal Year	3,043
3 rd Fiscal Year	(2,884)
4 th Fiscal Year	(3,571)
5 th Fiscal Year	(757)
Thereafter	0
Total	\$ 13,625

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07873686%
Employer's proportionate share at MD 0.07886962%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,501,033
Employer's proportionate share of system NPL/(A) at MD \$ 17,612,947

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,090,057
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,840,147

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,657,219
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,908
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 250,987

Employer's Total Pension Expense/(Income) \$ 2,936,114

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,123,489	\$ 25,104
Changes of assumptions	\$ 1,023,576	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,483,850	\$ 0
Changes in proportionate share	\$ 1,680,145	\$ 997,217
Differences between employer contributions and employer's proportionate share of system contributions	\$ 184,118	\$ 705,674
Total (prior to post-MD contributions)	\$ 5,495,178	\$ 1,727,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,767,183

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,979,636
2 nd Fiscal Year	948,405
3 rd Fiscal Year	673,223
4 th Fiscal Year	145,780
5 th Fiscal Year	20,139
Thereafter	0
Total	\$ 3,767,183

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00377566%
Employer's proportionate share at MD 0.00447607%

Employer's proportionate share of system NPL/(A) at prior MD \$ 839,225
Employer's proportionate share of system NPL/(A) at MD \$ 999,584

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,594,189
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 501,703

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 150,805
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,894)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,426)

Employer's Total Pension Expense/(Income) \$ 131,485

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,761	\$ 1,425
Changes of assumptions	\$ 58,091	\$ 0
Net difference between projected and actual earnings on investments	\$ 84,213	\$ 0
Changes in proportionate share	\$ 124,875	\$ 113,270
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,279	\$ 36,689
Total (prior to post-MD contributions)	\$ 357,219	\$ 151,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 205,835

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 102,284
2 nd Fiscal Year	45,724
3 rd Fiscal Year	24,939
4 th Fiscal Year	21,273
5 th Fiscal Year	11,616
Thereafter	0
Total	\$ 205,835

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03004633%
Employer's proportionate share at MD 0.02834921%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,678,471
Employer's proportionate share of system NPL/(A) at MD \$ 6,330,868

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,096,802
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,177,538

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 955,121
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 69,993
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (62,053)

Employer's Total Pension Expense/(Income) \$ 963,061

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 403,831	\$ 9,023
Changes of assumptions	\$ 367,918	\$ 0
Net difference between projected and actual earnings on investments	\$ 533,361	\$ 0
Changes in proportionate share	\$ 197,859	\$ 507,826
Differences between employer contributions and employer's proportionate share of system contributions	\$ 180,314	\$ 166,878
Total (prior to post-MD contributions)	\$ 1,683,283	\$ 683,727
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 999,556

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 669,517
2 nd Fiscal Year	257,566
3 rd Fiscal Year	89,561
4 th Fiscal Year	(18,284)
5 th Fiscal Year	1,196
Thereafter	0
Total	\$ 999,556

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00545599%
Employer's proportionate share at MD 0.00710944%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,212,716
Employer's proportionate share of system NPL/(A) at MD \$ 1,587,661

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,532,085
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 796,866

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 239,526
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,577)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 117,782

Employer's Total Pension Expense/(Income) \$ 313,731

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 101,273	\$ 2,263
Changes of assumptions	\$ 92,267	\$ 0
Net difference between projected and actual earnings on investments	\$ 133,757	\$ 0
Changes in proportionate share	\$ 328,353	\$ 208,831
Differences between employer contributions and employer's proportionate share of system contributions	\$ 53,451	\$ 41,605
Total (prior to post-MD contributions)	\$ 709,101	\$ 252,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 456,402

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 207,909
2 nd Fiscal Year	96,951
3 rd Fiscal Year	67,154
4 th Fiscal Year	59,141
5 th Fiscal Year	25,247
Thereafter	0
Total	\$ 456,402

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00313610%
Employer's proportionate share at MD 0.00319676%

Employer's proportionate share of system NPL/(A) at prior MD \$ 697,069
Employer's proportionate share of system NPL/(A) at MD \$ 713,892

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,138,552
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 358,311

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 107,703
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34,573
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,487

Employer's Total Pension Expense/(Income) \$ 159,763

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,538	\$ 1,018
Changes of assumptions	\$ 41,488	\$ 0
Net difference between projected and actual earnings on investments	\$ 60,144	\$ 0
Changes in proportionate share	\$ 119,821	\$ 7,954
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,634	\$ 9,200
Total (prior to post-MD contributions)	\$ 293,625	\$ 18,172
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 275,453

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 141,648
2 nd Fiscal Year	83,534
3 rd Fiscal Year	37,647
4 th Fiscal Year	9,546
5 th Fiscal Year	3,077
Thereafter	0
Total	\$ 275,453

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01542985%
Employer's proportionate share at MD 0.01416717%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,429,630
Employer's proportionate share of system NPL/(A) at MD \$ 3,163,773

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,045,753
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,587,935

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 477,310
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,855)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,932

Employer's Total Pension Expense/(Income) \$ 442,387

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 201,810	\$ 4,509
Changes of assumptions	\$ 183,863	\$ 0
Net difference between projected and actual earnings on investments	\$ 266,541	\$ 0
Changes in proportionate share	\$ 138,821	\$ 387,336
Differences between employer contributions and employer's proportionate share of system contributions	\$ 231,089	\$ 71,820
Total (prior to post-MD contributions)	\$ 1,022,124	\$ 463,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 558,459

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)
1 st Fiscal Year	\$ 334,131
2 nd Fiscal Year	160,896
3 rd Fiscal Year	55,513
4 th Fiscal Year	21
5 th Fiscal Year	7,896
Thereafter	0
Total	\$ 558,459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00001564%
Employer's proportionate share at MD 0.00001522%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,476
Employer's proportionate share of system NPL/(A) at MD \$ 3,399

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,421
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,706

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 513
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (109)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (465)

Employer's Total Pension Expense/(Income) \$ (61)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 217	\$ 5
Changes of assumptions	\$ 198	\$ 0
Net difference between projected and actual earnings on investments	\$ 286	\$ 0
Changes in proportionate share	\$ 0	\$ 310
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,027
Total (prior to post-MD contributions)	\$ 701	\$ 1,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (641)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (108)
2 nd Fiscal Year	(199)
3 rd Fiscal Year	(182)
4 th Fiscal Year	(122)
5 th Fiscal Year	(31)
Thereafter	0
Total	\$ (641)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00280952%
Employer's proportionate share at MD 0.00298520%

Employer's proportionate share of system NPL/(A) at prior MD \$ 624,479
Employer's proportionate share of system NPL/(A) at MD \$ 666,647

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,063,203
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 334,598

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 100,575
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,917
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,521)

Employer's Total Pension Expense/(Income) \$ 105,971

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,524	\$ 950
Changes of assumptions	\$ 38,742	\$ 0
Net difference between projected and actual earnings on investments	\$ 56,163	\$ 0
Changes in proportionate share	\$ 50,345	\$ 33,887
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,271	\$ 22,141
Total (prior to post-MD contributions)	\$ 194,045	\$ 56,978
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 137,067

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 74,745
2 nd Fiscal Year	34,891
3 rd Fiscal Year	17,748
4 th Fiscal Year	5,937
5 th Fiscal Year	3,746
Thereafter	0
Total	\$ 137,067

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,193)
 - 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) \$ (5,207)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 565
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9	\$ 0
Total (prior to post-MD contributions)	\$ 9	\$ 565
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (556)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (562)
2 nd Fiscal Year	3
3 rd Fiscal Year	3
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (556)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00484070%
Employer's proportionate share at MD 0.00390002%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,075,954
Employer's proportionate share of system NPL/(A) at MD \$ 870,942

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,389,024
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 437,136

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 131,397
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,738)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,479)

Employer's Total Pension Expense/(Income) \$ 80,180

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,555	\$ 1,241
Changes of assumptions	\$ 50,615	\$ 0
Net difference between projected and actual earnings on investments	\$ 73,375	\$ 0
Changes in proportionate share	\$ 47,163	\$ 144,977
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,520	\$ 43,915
Total (prior to post-MD contributions)	\$ 232,228	\$ 190,133
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 42,095

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,691
2 nd Fiscal Year	17,034
3 rd Fiscal Year	1,771
4 th Fiscal Year	(22,722)
5 th Fiscal Year	(9,679)
Thereafter	0
Total	\$ 42,095

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,677)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,240

Employer's Total Pension Expense/(Income) \$ (12,437)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,657	\$ 56,744
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,934	\$ 3,696
Total (prior to post-MD contributions)	\$ 19,591	\$ 60,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (40,849)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (13,063)
2 nd Fiscal Year	(13,373)
3 rd Fiscal Year	(13,183)
4 th Fiscal Year	(2,227)
5 th Fiscal Year	997
Thereafter	0
Total	\$ (40,849)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09714325%
Employer's proportionate share at MD 0.08315464%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,592,266
Employer's proportionate share of system NPL/(A) at MD \$ 18,569,865

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,616,202
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,320,436

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,801,587
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (649,214)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (477,114)

Employer's Total Pension Expense/(Income) \$ 1,675,259

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,184,529	\$ 26,468
Changes of assumptions	\$ 1,079,187	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,564,468	\$ 0
Changes in proportionate share	\$ 126,750	\$ 2,481,018
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,942	\$ 667,667
Total (prior to post-MD contributions)	\$ 3,983,876	\$ 3,175,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 808,723

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,100,937
2 nd Fiscal Year	290,905
3 rd Fiscal Year	(42,281)
4 th Fiscal Year	(403,418)
5 th Fiscal Year	(137,420)
Thereafter	0
Total	\$ 808,723

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00019073%
Employer's proportionate share at MD 0.00018771%

Employer's proportionate share of system NPL/(A) at prior MD \$ 42,394
Employer's proportionate share of system NPL/(A) at MD \$ 41,919

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 66,854
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,040

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,324
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,371)

Employer's Total Pension Expense/(Income) \$ 883

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,674	\$ 60
Changes of assumptions	\$ 2,436	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,532	\$ 0
Changes in proportionate share	\$ 7,072	\$ 8,896
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,676
Total (prior to post-MD contributions)	\$ 15,714	\$ 21,632
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,918)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 396
2 nd Fiscal Year	(1,146)
3 rd Fiscal Year	(2,861)
4 th Fiscal Year	(1,952)
5 th Fiscal Year	(355)
Thereafter	0
Total	\$ (5,918)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01987658%
Employer's proportionate share at MD 0.01936669%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,418,016
Employer's proportionate share of system NPL/(A) at MD \$ 4,324,916

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,897,604
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,170,727

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 652,489
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,680)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,476)

Employer's Total Pension Expense/(Income) \$ 577,333

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 275,876	\$ 6,164
Changes of assumptions	\$ 251,342	\$ 0
Net difference between projected and actual earnings on investments	\$ 364,364	\$ 0
Changes in proportionate share	\$ 459,588	\$ 746,544
Differences between employer contributions and employer's proportionate share of system contributions	\$ 204,017	\$ 157,412
Total (prior to post-MD contributions)	\$ 1,555,187	\$ 910,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 645,067

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 447,382
2 nd Fiscal Year	204,472
3 rd Fiscal Year	881
4 th Fiscal Year	(22,531)
5 th Fiscal Year	14,865
Thereafter	0
Total	\$ 645,067

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00172067%
Employer's proportionate share at MD 0.00145873%

Employer's proportionate share of system NPL/(A) at prior MD \$ 382,457
Employer's proportionate share of system NPL/(A) at MD \$ 325,760

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 519,539
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 163,503

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,146
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,262
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,539)

Employer's Total Pension Expense/(Income) \$ 57,869

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,779	\$ 464
Changes of assumptions	\$ 18,932	\$ 0
Net difference between projected and actual earnings on investments	\$ 27,444	\$ 0
Changes in proportionate share	\$ 114,970	\$ 62,584
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,200	\$ 17,188
Total (prior to post-MD contributions)	\$ 189,325	\$ 80,236
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 109,089

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,912
2 nd Fiscal Year	39,020
3 rd Fiscal Year	27,418
4 th Fiscal Year	(2,095)
5 th Fiscal Year	(3,166)
Thereafter	0
Total	\$ 109,089

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02651428%
Employer's proportionate share at MD 0.02651382%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,893,393
Employer's proportionate share of system NPL/(A) at MD \$ 5,920,993

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,443,113
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,971,817

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 893,285
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,691)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (31,267)

Employer's Total Pension Expense/(Income) \$ 834,327

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 377,687	\$ 8,439
Changes of assumptions	\$ 344,098	\$ 0
Net difference between projected and actual earnings on investments	\$ 498,830	\$ 0
Changes in proportionate share	\$ 509,597	\$ 907,480
Differences between employer contributions and employer's proportionate share of system contributions	\$ 182,220	\$ 169,691
Total (prior to post-MD contributions)	\$ 1,912,432	\$ 1,085,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 826,822

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 585,935
2 nd Fiscal Year	246,722
3 rd Fiscal Year	(840)
4 th Fiscal Year	(27,833)
5 th Fiscal Year	22,838
Thereafter	0
Total	\$ 826,822

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00940871%
Employer's proportionate share at MD 0.00922635%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,091,297
Employer's proportionate share of system NPL/(A) at MD \$ 2,060,403

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,286,040
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,034,141

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 310,848
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 94,989
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,166)

Employer's Total Pension Expense/(Income) \$ 393,671

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 131,428	\$ 2,937
Changes of assumptions	\$ 119,740	\$ 0
Net difference between projected and actual earnings on investments	\$ 173,584	\$ 0
Changes in proportionate share	\$ 269,363	\$ 25,735
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,281	\$ 56,748
Total (prior to post-MD contributions)	\$ 744,396	\$ 85,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 658,976

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 322,872
2 nd Fiscal Year	200,180
3 rd Fiscal Year	119,909
4 th Fiscal Year	15,719
5 th Fiscal Year	298
Thereafter	0
Total	\$ 658,976

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00074230%
Employer's proportionate share at MD 0.00100138%

Employer's proportionate share of system NPL/(A) at prior MD \$ 164,993
Employer's proportionate share of system NPL/(A) at MD \$ 223,625

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 356,650
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 112,240

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,738
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,589
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,492

Employer's Total Pension Expense/(Income) \$ 61,819

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,265	\$ 319
Changes of assumptions	\$ 12,996	\$ 0
Net difference between projected and actual earnings on investments	\$ 18,840	\$ 0
Changes in proportionate share	\$ 68,367	\$ 17,373
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,716	\$ 520
Total (prior to post-MD contributions)	\$ 142,184	\$ 18,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 123,972

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 51,900
2 nd Fiscal Year	34,770
3 rd Fiscal Year	19,505
4 th Fiscal Year	12,381
5 th Fiscal Year	5,416
Thereafter	0
Total	\$ 123,972

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00404921%
Employer's proportionate share at MD 0.00341530%

Employer's proportionate share of system NPL/(A) at prior MD \$ 900,028
Employer's proportionate share of system NPL/(A) at MD \$ 762,695

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,216,387
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 382,806

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 115,066
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,130)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,274)

Employer's Total Pension Expense/(Income) \$ 78,662

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,651	\$ 1,087
Changes of assumptions	\$ 44,324	\$ 0
Net difference between projected and actual earnings on investments	\$ 64,255	\$ 0
Changes in proportionate share	\$ 40,728	\$ 114,113
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,128	\$ 28,674
Total (prior to post-MD contributions)	\$ 206,086	\$ 143,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 62,212

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)
1 st Fiscal Year	\$ 62,300
2 nd Fiscal Year	24,555
3 rd Fiscal Year	(1,283)
4 th Fiscal Year	(17,619)
5 th Fiscal Year	(5,741)
Thereafter	0
Total	\$ 62,212

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00056069%
Employer's proportionate share at MD 0.00055490%

Employer's proportionate share of system NPL/(A) at prior MD \$ 124,626
Employer's proportionate share of system NPL/(A) at MD \$ 123,919

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 197,632
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,196

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,695
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,408
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (915)

Employer's Total Pension Expense/(Income) \$ 22,188

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,904	\$ 177
Changes of assumptions	\$ 7,202	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,440	\$ 0
Changes in proportionate share	\$ 24,747	\$ 16,017
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,655	\$ 4,283
Total (prior to post-MD contributions)	\$ 53,948	\$ 20,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,471

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)
1 st Fiscal Year	\$ 14,854
2 nd Fiscal Year	7,376
3 rd Fiscal Year	8,483
4 th Fiscal Year	2,550
5 th Fiscal Year	209
Thereafter	0
Total	\$ 33,471

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,231)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (478)

Employer's Total Pension Expense/(Income) **\$ (1,709)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 2,619
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 458
Total (prior to post-MD contributions)	\$ 0	\$ 3,077
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,077)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,489)
2 nd Fiscal Year	(1,192)
3 rd Fiscal Year	(396)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (3,077)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00830628%
Employer's proportionate share at MD 0.00641378%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,846,257
Employer's proportionate share of system NPL/(A) at MD \$ 1,432,308

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,284,320
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 718,892

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 216,089
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,801)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,743)

Employer's Total Pension Expense/(Income) \$ 163,545

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,364	\$ 2,041
Changes of assumptions	\$ 83,239	\$ 0
Net difference between projected and actual earnings on investments	\$ 120,669	\$ 0
Changes in proportionate share	\$ 46,547	\$ 335,263
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,560	\$ 45,259
Total (prior to post-MD contributions)	\$ 403,379	\$ 382,563
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,816

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 95,994
2 nd Fiscal Year	13,569
3 rd Fiscal Year	(22,336)
4 th Fiscal Year	(49,335)
5 th Fiscal Year	(17,077)
Thereafter	0
Total	\$ 20,816

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00570117%
Employer's proportionate share at MD 0.00335281%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,267,213
Employer's proportionate share of system NPL/(A) at MD \$ 748,740

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,194,131
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 375,802

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 112,960
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,890)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,922)

Employer's Total Pension Expense/(Income) \$ 103,148

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,760	\$ 1,067
Changes of assumptions	\$ 43,513	\$ 0
Net difference between projected and actual earnings on investments	\$ 63,080	\$ 0
Changes in proportionate share	\$ 127,305	\$ 420,653
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,709	\$ 41,398
Total (prior to post-MD contributions)	\$ 355,367	\$ 463,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (107,751)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 51,582
2 nd Fiscal Year	(15,481)
3 rd Fiscal Year	(57,383)
4 th Fiscal Year	(64,558)
5 th Fiscal Year	(21,912)
Thereafter	0
Total	\$ (107,751)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00091147%
Employer's proportionate share at MD 0.00095269%

Employer's proportionate share of system NPL/(A) at prior MD \$ 202,595
Employer's proportionate share of system NPL/(A) at MD \$ 212,752

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 339,308
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 106,783

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,097
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,270
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,038

Employer's Total Pension Expense/(Income) \$ 39,405

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,571	\$ 303
Changes of assumptions	\$ 12,364	\$ 0
Net difference between projected and actual earnings on investments	\$ 17,924	\$ 0
Changes in proportionate share	\$ 19,327	\$ 9,560
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,966	\$ 3,027
Total (prior to post-MD contributions)	\$ 69,152	\$ 12,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,262

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,350
2 nd Fiscal Year	16,091
3 rd Fiscal Year	7,580
4 th Fiscal Year	2,073
5 th Fiscal Year	1,168
Thereafter	0
Total	\$ 56,262

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00003215%
Employer's proportionate share at MD 0.00003101%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,146
Employer's proportionate share of system NPL/(A) at MD \$ 6,925

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,044
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,476

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,045
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (72)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (942)

Employer's Total Pension Expense/(Income) \$ 31

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 442	\$ 10
Changes of assumptions	\$ 402	\$ 0
Net difference between projected and actual earnings on investments	\$ 583	\$ 0
Changes in proportionate share	\$ 853	\$ 1,535
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,142
Total (prior to post-MD contributions)	\$ 2,280	\$ 3,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,407)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (128)
2 nd Fiscal Year	(368)
3 rd Fiscal Year	(499)
4 th Fiscal Year	(341)
5 th Fiscal Year	(70)
Thereafter	0
Total	\$ (1,407)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00020090%
Employer's proportionate share at MD 0.00067371%

Employer's proportionate share of system NPL/(A) at prior MD \$ 44,655
Employer's proportionate share of system NPL/(A) at MD \$ 150,451

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 239,947
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 75,513

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,698
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,706
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,839)

Employer's Total Pension Expense/(Income) \$ 23,565

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,597	\$ 214
Changes of assumptions	\$ 8,743	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,675	\$ 0
Changes in proportionate share	\$ 67,274	\$ 27,575
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,225	\$ 8,526
Total (prior to post-MD contributions)	\$ 100,514	\$ 36,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 64,199

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)
1 st Fiscal Year	\$ 20,583
2 nd Fiscal Year	14,370
3 rd Fiscal Year	10,750
4 th Fiscal Year	12,555
5 th Fiscal Year	5,941
Thereafter	0
Total	\$ 64,199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00076699%
Employer's proportionate share at MD 0.00083444%

Employer's proportionate share of system NPL/(A) at prior MD \$ 170,481
Employer's proportionate share of system NPL/(A) at MD \$ 186,345

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 297,193
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 93,529

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,113
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,640
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,942

Employer's Total Pension Expense/(Income) \$ 35,695

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,887	\$ 266
Changes of assumptions	\$ 10,829	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,699	\$ 0
Changes in proportionate share	\$ 14,634	\$ 12,288
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,979	\$ 1,573
Total (prior to post-MD contributions)	\$ 69,028	\$ 14,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,901

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,783
2 nd Fiscal Year	14,335
3 rd Fiscal Year	7,525
4 th Fiscal Year	4,182
5 th Fiscal Year	2,076
Thereafter	0
Total	\$ 54,901

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00058651%
Employer's proportionate share at MD 0.00059508%

Employer's proportionate share of system NPL/(A) at prior MD \$ 130,365
Employer's proportionate share of system NPL/(A) at MD \$ 132,892

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 211,943
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 66,700

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,049
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,990
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,769)

Employer's Total Pension Expense/(Income) \$ 26,270

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,477	\$ 189
Changes of assumptions	\$ 7,723	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,196	\$ 0
Changes in proportionate share	\$ 11,469	\$ 4,457
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,068	\$ 3,834
Total (prior to post-MD contributions)	\$ 41,933	\$ 8,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,453

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,002
2 nd Fiscal Year	9,805
3 rd Fiscal Year	4,279
4 th Fiscal Year	857
5 th Fiscal Year	509
Thereafter	0
Total	\$ 33,453

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01285751%
Employer's proportionate share at MD 0.01667018%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,857,870
Employer's proportionate share of system NPL/(A) at MD \$ 3,722,739

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,937,220
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,868,487

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 561,640
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 132,785
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,958)

Employer's Total Pension Expense/(Income) \$ 686,467

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 237,465	\$ 5,306
Changes of assumptions	\$ 216,347	\$ 0
Net difference between projected and actual earnings on investments	\$ 313,632	\$ 0
Changes in proportionate share	\$ 852,302	\$ 573,834
Differences between employer contributions and employer's proportionate share of system contributions	\$ 169,885	\$ 106,977
Total (prior to post-MD contributions)	\$ 1,789,631	\$ 686,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,103,514

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 513,844
2 nd Fiscal Year	281,383
3 rd Fiscal Year	138,283
4 th Fiscal Year	108,402
5 th Fiscal Year	61,603
Thereafter	0
Total	\$ 1,103,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00077904%
Employer's proportionate share at MD 0.00079911%

Employer's proportionate share of system NPL/(A) at prior MD \$ 173,159
Employer's proportionate share of system NPL/(A) at MD \$ 178,455

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 284,610
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 89,569

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,923
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,569
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,867)

Employer's Total Pension Expense/(Income) \$ 32,625

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,383	\$ 254
Changes of assumptions	\$ 10,371	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,034	\$ 0
Changes in proportionate share	\$ 67,168	\$ 77,404
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,176	\$ 16,678
Total (prior to post-MD contributions)	\$ 107,132	\$ 94,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,796

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)
1 st Fiscal Year	\$ 18,846
2 nd Fiscal Year	7,410
3 rd Fiscal Year	(6,803)
4 th Fiscal Year	(6,439)
5 th Fiscal Year	(218)
Thereafter	0
Total	\$ 12,796

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,715)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,715

Employer's Total Pension Expense/(Income) **\$ (3,000)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,497	\$ 0
Total (prior to post-MD contributions)	\$ 5,497	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,497

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,664
2 nd Fiscal Year	1,833
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 5,497

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 2.58394110%
Employer's proportionate share at MD 2.65846465%

Employer's proportionate share of system NPL/(A) at prior MD \$ 574,338,860
Employer's proportionate share of system NPL/(A) at MD \$ 593,681,013

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 946,833,823
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 297,975,544

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,567,105
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,053,577)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,331,079)

Employer's Total Pension Expense/(Income) \$ 77,182,449

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,869,543	\$ 846,176
Changes of assumptions	\$ 34,501,748	\$ 0
Net difference between projected and actual earnings on investments	\$ 50,016,251	\$ 0
Changes in proportionate share	\$ 21,859,007	\$ 17,303,752
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,021,904	\$ 19,227,953
Total (prior to post-MD contributions)	\$ 145,268,453	\$ 37,377,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 107,890,572

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 59,998,822
2 nd Fiscal Year	30,519,457
3 rd Fiscal Year	13,608,741
4 th Fiscal Year	1,987,760
5 th Fiscal Year	1,775,791
Thereafter	0
Total	\$ 107,890,572

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00049554%
Employer's proportionate share at MD 0.00067154%

Employer's proportionate share of system NPL/(A) at prior MD \$ 110,145
Employer's proportionate share of system NPL/(A) at MD \$ 149,966

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 239,174
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 75,270

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,625
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,200
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,099

Employer's Total Pension Expense/(Income) \$ 35,924

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,566	\$ 214
Changes of assumptions	\$ 8,715	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,634	\$ 0
Changes in proportionate share	\$ 42,315	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,831	\$ 8,404
Total (prior to post-MD contributions)	\$ 89,061	\$ 8,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 80,443

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,469
2 nd Fiscal Year	21,369
3 rd Fiscal Year	14,785
4 th Fiscal Year	9,831
5 th Fiscal Year	3,990
Thereafter	0
Total	\$ 80,443

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04039120%
Employer's proportionate share at MD 0.03819518%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,977,850
Employer's proportionate share of system NPL/(A) at MD \$ 8,529,643

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,603,524
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,281,129

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,286,845
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (263,093)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,632)

Employer's Total Pension Expense/(Income) \$ 1,014,120

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 544,086	\$ 12,157
Changes of assumptions	\$ 495,700	\$ 0
Net difference between projected and actual earnings on investments	\$ 718,603	\$ 0
Changes in proportionate share	\$ 248,447	\$ 965,226
Differences between employer contributions and employer's proportionate share of system contributions	\$ 479,573	\$ 203,944
Total (prior to post-MD contributions)	\$ 2,486,409	\$ 1,181,327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,305,082

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 784,566
2 nd Fiscal Year	381,907
3 rd Fiscal Year	127,849
4 th Fiscal Year	(6,705)
5 th Fiscal Year	17,464
Thereafter	0
Total	\$ 1,305,082

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01276818%
Employer's proportionate share at MD 0.01149497%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,838,014
Employer's proportionate share of system NPL/(A) at MD \$ 2,567,025

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,094,027
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,288,420

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 387,280
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (128,458)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (40,673)

Employer's Total Pension Expense/(Income) \$ 218,149

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 163,745	\$ 3,659
Changes of assumptions	\$ 149,183	\$ 0
Net difference between projected and actual earnings on investments	\$ 216,266	\$ 0
Changes in proportionate share	\$ 352,347	\$ 805,030
Differences between employer contributions and employer's proportionate share of system contributions	\$ 59,285	\$ 109,701
Total (prior to post-MD contributions)	\$ 940,826	\$ 918,390
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,436

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 164,366
2 nd Fiscal Year	37,884
3 rd Fiscal Year	(100,999)
4 th Fiscal Year	(72,375)
5 th Fiscal Year	(6,441)
Thereafter	0
Total	\$ 22,436

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000024%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 54

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 85
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,663)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,060

Employer's Total Pension Expense/(Income) \$ (8,595)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3	\$ 0
Changes of assumptions	\$ 3	\$ 0
Net difference between projected and actual earnings on investments	\$ 5	\$ 0
Changes in proportionate share	\$ 8,113	\$ 23,363
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,005	\$ 614
Total (prior to post-MD contributions)	\$ 44,129	\$ 23,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,152

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,656
2 nd Fiscal Year	4,880
3 rd Fiscal Year	5,721
4 th Fiscal Year	5,894
5 th Fiscal Year	2,000
Thereafter	0
Total	\$ 20,152

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00052184%
Employer's proportionate share at MD 0.00065213%

Employer's proportionate share of system NPL/(A) at prior MD \$ 115,991
Employer's proportionate share of system NPL/(A) at MD \$ 145,632

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 232,261
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 73,094

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,971
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (105,307)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 384

Employer's Total Pension Expense/(Income) \$ (82,952)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,290	\$ 208
Changes of assumptions	\$ 8,463	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,269	\$ 0
Changes in proportionate share	\$ 36,751	\$ 43,141
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,743	\$ 1,256
Total (prior to post-MD contributions)	\$ 80,516	\$ 44,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,911

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (11,490)
2 nd Fiscal Year	21,501
3 rd Fiscal Year	16,442
4 th Fiscal Year	7,240
5 th Fiscal Year	2,218
Thereafter	0
Total	\$ 35,911

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04046312%
Employer's proportionate share at MD 0.03865065%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,993,836
Employer's proportionate share of system NPL/(A) at MD \$ 8,631,357

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,765,744
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,332,180

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,302,190
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,462)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (41,903)

Employer's Total Pension Expense/(Income) \$ 1,256,825

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 550,574	\$ 12,302
Changes of assumptions	\$ 501,611	\$ 0
Net difference between projected and actual earnings on investments	\$ 727,172	\$ 0
Changes in proportionate share	\$ 697,173	\$ 1,139,912
Differences between employer contributions and employer's proportionate share of system contributions	\$ 276,814	\$ 253,002
Total (prior to post-MD contributions)	\$ 2,753,344	\$ 1,405,216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,348,128

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)
1 st Fiscal Year	\$ 906,312
2 nd Fiscal Year	417,830
3 rd Fiscal Year	68,802
4 th Fiscal Year	(56,025)
5 th Fiscal Year	11,209
Thereafter	0
Total	\$ 1,348,128

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02246391%
Employer's proportionate share at MD 0.02068350%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,993,108
Employer's proportionate share of system NPL/(A) at MD \$ 4,618,982

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,366,597
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,318,322

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 696,854
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (173,355)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 386,922

Employer's Total Pension Expense/(Income) \$ 910,421

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 294,634	\$ 6,583
Changes of assumptions	\$ 268,432	\$ 0
Net difference between projected and actual earnings on investments	\$ 389,139	\$ 0
Changes in proportionate share	\$ 175,939	\$ 502,814
Differences between employer contributions and employer's proportionate share of system contributions	\$ 616,397	\$ 0
Total (prior to post-MD contributions)	\$ 1,744,541	\$ 509,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,235,144

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 703,683
2 nd Fiscal Year	371,133
3 rd Fiscal Year	169,758
4 th Fiscal Year	(2,367)
5 th Fiscal Year	(7,063)
Thereafter	0
Total	\$ 1,235,144

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00014601%
Employer's proportionate share at MD 0.00014253%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,454
Employer's proportionate share of system NPL/(A) at MD \$ 31,829

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 50,763
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,976

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,802
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (95,137)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,131)

Employer's Total Pension Expense/(Income) \$ (100,466)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,030	\$ 45
Changes of assumptions	\$ 1,850	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,682	\$ 0
Changes in proportionate share	\$ 0	\$ 101,245
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 14,900
Total (prior to post-MD contributions)	\$ 6,562	\$ 116,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (109,628)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (75,617)
2 nd Fiscal Year	(25,493)
3 rd Fiscal Year	(6,935)
4 th Fiscal Year	(1,299)
5 th Fiscal Year	(284)
Thereafter	0
Total	\$ (109,628)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00036028%
Employer's proportionate share at MD 0.00032641%

Employer's proportionate share of system NPL/(A) at prior MD \$ 80,080
Employer's proportionate share of system NPL/(A) at MD \$ 72,893

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 116,254
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,586

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,997
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,178
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,763

Employer's Total Pension Expense/(Income) \$ 22,938

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,650	\$ 104
Changes of assumptions	\$ 4,236	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,141	\$ 0
Changes in proportionate share	\$ 11,044	\$ 7,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,319	\$ 1,781
Total (prior to post-MD contributions)	\$ 37,390	\$ 8,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,502

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,097
2 nd Fiscal Year	7,204
3 rd Fiscal Year	5,281
4 th Fiscal Year	1,515
5 th Fiscal Year	405
Thereafter	0
Total	\$ 28,502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00087156%
Employer's proportionate share at MD 0.00134870%

Employer's proportionate share of system NPL/(A) at prior MD \$ 193,724
Employer's proportionate share of system NPL/(A) at MD \$ 301,188

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 480,350
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 151,170

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,439
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 42,719
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,478

Employer's Total Pension Expense/(Income) \$ 90,636

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,212	\$ 429
Changes of assumptions	\$ 17,504	\$ 0
Net difference between projected and actual earnings on investments	\$ 25,374	\$ 0
Changes in proportionate share	\$ 101,008	\$ 35,060
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,989	\$ 8,348
Total (prior to post-MD contributions)	\$ 172,087	\$ 43,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 128,250

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62,207
2 nd Fiscal Year	29,643
3 rd Fiscal Year	15,668
4 th Fiscal Year	13,982
5 th Fiscal Year	6,750
Thereafter	0
Total	\$ 128,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,439)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 226

Employer's Total Pension Expense/(Income) **\$ (2,213)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 1,316
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,316
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)
1 st Fiscal Year	\$ (1,316)
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
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 February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 50
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (414)

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 1,992	\$ 7,083
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15	\$ 1,074
Total (prior to post-MD contributions)	\$ 2,007	\$ 8,157
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,150)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,464)
2 nd Fiscal Year	(2,016)
3 rd Fiscal Year	(2,033)
4 th Fiscal Year	(637)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,150)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02177810%
Employer's proportionate share at MD 0.02732244%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,840,671
Employer's proportionate share of system NPL/(A) at MD \$ 6,101,572

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,731,109
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,062,451

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 920,528
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,014
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 157,070

Employer's Total Pension Expense/(Income) \$ 1,102,612

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 389,205	\$ 8,697
Changes of assumptions	\$ 354,593	\$ 0
Net difference between projected and actual earnings on investments	\$ 514,043	\$ 0
Changes in proportionate share	\$ 1,125,749	\$ 996,497
Differences between employer contributions and employer's proportionate share of system contributions	\$ 667,400	\$ 126,266
Total (prior to post-MD contributions)	\$ 3,050,990	\$ 1,131,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,919,530

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 877,100
2 nd Fiscal Year	531,693
3 rd Fiscal Year	245,350
4 th Fiscal Year	168,572
5 th Fiscal Year	96,815
Thereafter	0
Total	\$ 1,919,530

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00215088%
Employer's proportionate share at MD 0.00264310%

Employer's proportionate share of system NPL/(A) at prior MD \$ 478,081
Employer's proportionate share of system NPL/(A) at MD \$ 590,250

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 941,362
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 296,253

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,049
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 76,113
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,911

Employer's Total Pension Expense/(Income) \$ 200,073

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,651	\$ 841
Changes of assumptions	\$ 34,302	\$ 0
Net difference between projected and actual earnings on investments	\$ 49,727	\$ 0
Changes in proportionate share	\$ 220,368	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 98,176	\$ 0
Total (prior to post-MD contributions)	\$ 440,224	\$ 841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 439,383

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)
1 st Fiscal Year	\$ 178,682
2 nd Fiscal Year	138,607
3 rd Fiscal Year	77,923
4 th Fiscal Year	32,181
5 th Fiscal Year	11,991
Thereafter	0
Total	\$ 439,383

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2898: Adair Rural Fire Protection District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00042424%
Employer's proportionate share at MD 0.00037481%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,297
Employer's proportionate share of system NPL/(A) at MD \$ 83,702

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 133,492
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,011

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,628
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,142
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,054)

Employer's Total Pension Expense/(Income) \$ 19,716

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,339	\$ 119
Changes of assumptions	\$ 4,864	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,052	\$ 0
Changes in proportionate share	\$ 42,002	\$ 6,976
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 15,613
Total (prior to post-MD contributions)	\$ 59,257	\$ 22,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 36,549

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)
1 st Fiscal Year	\$ 16,698
2 nd Fiscal Year	11,824
3 rd Fiscal Year	9,357
4 th Fiscal Year	(67)
5 th Fiscal Year	(1,264)
Thereafter	0
Total	\$ 36,549

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2899: New Carlton Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00091862%
Employer's proportionate share at MD 0.00212995%

Employer's proportionate share of system NPL/(A) at prior MD \$ 204,184
Employer's proportionate share of system NPL/(A) at MD \$ 475,655

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 758,599
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 238,737

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 71,761
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 66,411
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,893

Employer's Total Pension Expense/(Income) \$ 155,065

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,341	\$ 678
Changes of assumptions	\$ 27,643	\$ 0
Net difference between projected and actual earnings on investments	\$ 40,073	\$ 0
Changes in proportionate share	\$ 261,894	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,372	\$ 0
Total (prior to post-MD contributions)	\$ 412,323	\$ 678
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 411,645

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 137,918
2 nd Fiscal Year	110,219
3 rd Fiscal Year	91,471
4 th Fiscal Year	54,114
5 th Fiscal Year	17,923
Thereafter	0
Total	\$ 411,645

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05272558%
Employer's proportionate share at MD 0.05203364%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,719,443
Employer's proportionate share of system NPL/(A) at MD \$ 11,620,009

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,532,204
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,832,221

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,753,080
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 87,514
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (554,396)

Employer's Total Pension Expense/(Income) \$ 1,286,198

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 741,214	\$ 16,562
Changes of assumptions	\$ 675,296	\$ 0
Net difference between projected and actual earnings on investments	\$ 978,959	\$ 0
Changes in proportionate share	\$ 168,609	\$ 519,803
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,098,757
Total (prior to post-MD contributions)	\$ 2,564,078	\$ 1,635,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 928,956

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 827,915
2 nd Fiscal Year	230,413
3 rd Fiscal Year	4,306
4 th Fiscal Year	(115,253)
5 th Fiscal Year	(18,426)
Thereafter	0
Total	\$ 928,956

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07323956%
Employer's proportionate share at MD 0.05722549%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,279,135
Employer's proportionate share of system NPL/(A) at MD \$ 12,779,439

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,381,324
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,414,152

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,928,001
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (892,590)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (776,948)

Employer's Total Pension Expense/(Income) \$ 258,463

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 815,171	\$ 18,215
Changes of assumptions	\$ 742,677	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,076,638	\$ 0
Changes in proportionate share	\$ 253,482	\$ 3,304,220
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,650,244
Total (prior to post-MD contributions)	\$ 2,887,968	\$ 4,972,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,084,711)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (115,630)
2 nd Fiscal Year	(636,544)
3 rd Fiscal Year	(523,697)
4 th Fiscal Year	(589,181)
5 th Fiscal Year	(219,659)
Thereafter	0
Total	\$ (2,084,711)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04283859%
Employer's proportionate share at MD 0.05263379%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,521,837
Employer's proportionate share of system NPL/(A) at MD \$ 11,754,033

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,745,953
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,899,489

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,773,300
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (129,466)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,019,009)

Employer's Total Pension Expense/(Income) \$ 624,825

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 749,763	\$ 16,753
Changes of assumptions	\$ 683,085	\$ 0
Net difference between projected and actual earnings on investments	\$ 990,250	\$ 0
Changes in proportionate share	\$ 1,925,389	\$ 837,093
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,668,801
Total (prior to post-MD contributions)	\$ 4,348,487	\$ 3,522,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 825,840

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 508,839
2 nd Fiscal Year	118,225
3 rd Fiscal Year	110,092
4 th Fiscal Year	51,786
5 th Fiscal Year	36,899
Thereafter	0
Total	\$ 825,840

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04120941%
Employer's proportionate share at MD 0.05475018%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,159,716
Employer's proportionate share of system NPL/(A) at MD \$ 12,226,660

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,499,722
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,136,706

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,844,604
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,099,865)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,286,976

Employer's Total Pension Expense/(Income) \$ 3,031,715

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 779,910	\$ 17,427
Changes of assumptions	\$ 710,552	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,030,068	\$ 0
Changes in proportionate share	\$ 4,243,955	\$ 3,780,200
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,451,114	\$ 2,054,550
Total (prior to post-MD contributions)	\$ 11,215,599	\$ 5,852,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,363,422

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,714,491
2 nd Fiscal Year	1,452,689
3 rd Fiscal Year	773,993
4 th Fiscal Year	340,866
5 th Fiscal Year	81,383
Thereafter	0
Total	\$ 5,363,422

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.11227616%
Employer's proportionate share at MD 0.13362996%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,955,895
Employer's proportionate share of system NPL/(A) at MD \$ 29,841,875

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 47,593,398
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,977,991

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,502,166
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,916,344)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,282,660

Employer's Total Pension Expense/(Income) \$ 9,868,482

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,903,544	\$ 42,534
Changes of assumptions	\$ 1,734,259	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,514,109	\$ 0
Changes in proportionate share	\$ 13,233,183	\$ 15,333,678
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,397,581	\$ 5,245,690
Total (prior to post-MD contributions)	\$ 37,782,676	\$ 20,621,902
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,160,774

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,471,876
2 nd Fiscal Year	4,659,576
3 rd Fiscal Year	2,131,238
4 th Fiscal Year	849,498
5 th Fiscal Year	48,587
Thereafter	0
Total	\$ 17,160,774

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.16285859%
Employer's proportionate share at MD 0.18282191%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,198,974
Employer's proportionate share of system NPL/(A) at MD \$ 40,827,286

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 65,113,511
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,491,699

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,159,506
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,126,359)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,650,950

Employer's Total Pension Expense/(Income) \$ 9,684,097

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,604,278	\$ 58,191
Changes of assumptions	\$ 2,372,676	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,439,604	\$ 0
Changes in proportionate share	\$ 13,535,235	\$ 13,808,636
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,381,834	\$ 7,786,503
Total (prior to post-MD contributions)	\$ 36,333,627	\$ 21,653,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,680,297

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,398,264
2 nd Fiscal Year	3,797,103
3 rd Fiscal Year	1,986,955
4 th Fiscal Year	550,194
5 th Fiscal Year	(52,219)
Thereafter	0
Total	\$ 14,680,297

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08897508%
Employer's proportionate share at MD 0.08482296%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,776,707
Employer's proportionate share of system NPL/(A) at MD \$ 18,942,430

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,210,388
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,507,430

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,857,795
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 141,400
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (115,136)

Employer's Total Pension Expense/(Income) \$ 2,884,059

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,208,294	\$ 26,999
Changes of assumptions	\$ 1,100,839	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,595,856	\$ 0
Changes in proportionate share	\$ 685,033	\$ 1,095,143
Differences between employer contributions and employer's proportionate share of system contributions	\$ 603,373	\$ 374,873
Total (prior to post-MD contributions)	\$ 5,193,395	\$ 1,497,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,696,380

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)
1 st Fiscal Year	\$ 2,055,827
2 nd Fiscal Year	1,048,410
3 rd Fiscal Year	549,497
4 th Fiscal Year	22,102
5 th Fiscal Year	20,543
Thereafter	0
Total	\$ 3,696,380

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.12751559%
Employer's proportionate share at MD 0.15298681%

Employer's proportionate share of system NPL/(A) at prior MD \$ 28,343,200
Employer's proportionate share of system NPL/(A) at MD \$ 34,164,594

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 54,487,498
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,147,615

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,154,323
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,150,586)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,008,613

Employer's Total Pension Expense/(Income) \$ 9,012,350

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,179,281	\$ 48,695
Changes of assumptions	\$ 1,985,474	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,878,288	\$ 0
Changes in proportionate share	\$ 9,568,284	\$ 9,793,060
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,547,416	\$ 4,081,127
Total (prior to post-MD contributions)	\$ 29,158,743	\$ 13,922,882
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,235,861

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,155,266
2 nd Fiscal Year	4,178,880
3 rd Fiscal Year	1,932,385
4 th Fiscal Year	802,426
5 th Fiscal Year	166,904
Thereafter	0
Total	\$ 15,235,861

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.22682616%
Employer's proportionate share at MD 0.22089464%

Employer's proportionate share of system NPL/(A) at prior MD \$ 50,417,201
Employer's proportionate share of system NPL/(A) at MD \$ 49,329,583

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 78,673,424
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,759,103

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,442,226
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (347,139)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,212,827)

Employer's Total Pension Expense/(Income) \$ 4,882,260

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,146,620	\$ 70,310
Changes of assumptions	\$ 2,866,787	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,155,903	\$ 0
Changes in proportionate share	\$ 619,809	\$ 2,243,895
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,399,962
Total (prior to post-MD contributions)	\$ 10,789,119	\$ 6,714,167
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,074,952

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)
1 st Fiscal Year	\$ 3,435,079
2 nd Fiscal Year	1,074,219
3 rd Fiscal Year	82,318
4 th Fiscal Year	(450,118)
5 th Fiscal Year	(66,546)
Thereafter	0
Total	\$ 4,074,952

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.51598608%
Employer's proportionate share at MD 0.59777811%

Employer's proportionate share of system NPL/(A) at prior MD \$ 114,689,478
Employer's proportionate share of system NPL/(A) at MD \$ 133,494,163

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 212,903,539
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 67,002,304

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,139,916
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,637,981
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,162,585)

Employer's Total Pension Expense/(Income) \$ 13,615,312

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,515,285	\$ 190,270
Changes of assumptions	\$ 7,758,008	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,246,574	\$ 0
Changes in proportionate share	\$ 42,326,849	\$ 21,341,857
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 26,089,730
Total (prior to post-MD contributions)	\$ 69,846,716	\$ 47,621,857
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,224,859

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,162,712
2 nd Fiscal Year	4,462,127
3 rd Fiscal Year	4,687,572
4 th Fiscal Year	1,724,096
5 th Fiscal Year	188,352
Thereafter	0
Total	\$ 22,224,859

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.19885404%
Employer's proportionate share at MD 0.19886904%

Employer's proportionate share of system NPL/(A) at prior MD \$ 44,199,770

Employer's proportionate share of system NPL/(A) at MD \$ 44,410,887

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 70,828,827
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,290,351

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,700,155
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,177,472)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,115,687

Employer's Total Pension Expense/(Income) \$ 8,638,370

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,832,868	\$ 63,299
Changes of assumptions	\$ 2,580,937	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,741,514	\$ 0
Changes in proportionate share	\$ 6,927,128	\$ 11,471,954
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,718,542	\$ 6,789,949
Total (prior to post-MD contributions)	\$ 29,800,989	\$ 18,325,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,475,787

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,609,874
2 nd Fiscal Year	3,381,445
3 rd Fiscal Year	993,388
4 th Fiscal Year	(260,835)
5 th Fiscal Year	(248,084)
Thereafter	0
Total	\$ 11,475,787

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06234213%
Employer's proportionate share at MD 0.07528415%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,856,937
Employer's proportionate share of system NPL/(A) at MD \$ 16,812,249

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,813,063
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,438,267

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,536,420
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,639,590)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,443,679

Employer's Total Pension Expense/(Income) \$ 4,340,509

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,072,415	\$ 23,963
Changes of assumptions	\$ 977,043	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,416,393	\$ 0
Changes in proportionate share	\$ 5,807,756	\$ 7,532,892
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,004,662	\$ 2,777,486
Total (prior to post-MD contributions)	\$ 17,278,269	\$ 10,334,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,943,928

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,973,535
2 nd Fiscal Year	1,770,164
3 rd Fiscal Year	809,127
4 th Fiscal Year	352,033
5 th Fiscal Year	39,070
Thereafter	0
Total	\$ 6,943,928

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02919296%
Employer's proportionate share at MD 0.02518464%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,488,790
Employer's proportionate share of system NPL/(A) at MD \$ 5,624,165

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,969,715
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,822,835

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 848,503
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 87,847
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (202,261)

Employer's Total Pension Expense/(Income) \$ 734,089

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 358,752	\$ 8,016
Changes of assumptions	\$ 326,848	\$ 0
Net difference between projected and actual earnings on investments	\$ 473,823	\$ 0
Changes in proportionate share	\$ 444,067	\$ 565,665
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 414,347
Total (prior to post-MD contributions)	\$ 1,603,490	\$ 988,028
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 615,462

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 520,574
2 nd Fiscal Year	213,938
3 rd Fiscal Year	46,203
4 th Fiscal Year	(118,487)
5 th Fiscal Year	(46,765)
Thereafter	0
Total	\$ 615,462

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04938415%
Employer's proportionate share at MD 0.04694917%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,976,735
Employer's proportionate share of system NPL/(A) at MD \$ 10,484,559

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,721,329
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,262,325

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,581,778
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 175,019
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (322,524)

Employer's Total Pension Expense/(Income) \$ 1,434,273

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 668,786	\$ 14,944
Changes of assumptions	\$ 609,310	\$ 0
Net difference between projected and actual earnings on investments	\$ 883,300	\$ 0
Changes in proportionate share	\$ 869,763	\$ 362,378
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 717,102
Total (prior to post-MD contributions)	\$ 3,031,159	\$ 1,094,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,936,735

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,118,811
2 nd Fiscal Year	583,205
3 rd Fiscal Year	317,508
4 th Fiscal Year	(48,254)
5 th Fiscal Year	(34,535)
Thereafter	0
Total	\$ 1,936,735

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01631866%
Employer's proportionate share at MD 0.02109557%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,627,188
Employer's proportionate share of system NPL/(A) at MD \$ 4,711,005

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,513,359
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,364,509

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 710,737
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 65,852
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,118

Employer's Total Pension Expense/(Income) \$ 803,707

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 300,504	\$ 6,715
Changes of assumptions	\$ 273,780	\$ 0
Net difference between projected and actual earnings on investments	\$ 396,891	\$ 0
Changes in proportionate share	\$ 997,408	\$ 914,531
Differences between employer contributions and employer's proportionate share of system contributions	\$ 749,297	\$ 345,714
Total (prior to post-MD contributions)	\$ 2,717,880	\$ 1,266,960
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,450,920

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 647,273
2 nd Fiscal Year	330,806
3 rd Fiscal Year	184,769
4 th Fiscal Year	193,188
5 th Fiscal Year	94,885
Thereafter	0
Total	\$ 1,450,920

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07151078%
Employer's proportionate share at MD 0.06794656%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,894,875
Employer's proportionate share of system NPL/(A) at MD \$ 15,173,639

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,199,720
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,615,829

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,289,207
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (469,931)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,014,216)

Employer's Total Pension Expense/(Income) \$ 805,060

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 967,891	\$ 21,627
Changes of assumptions	\$ 881,815	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,278,344	\$ 0
Changes in proportionate share	\$ 321,009	\$ 1,705,047
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,237,201
Total (prior to post-MD contributions)	\$ 3,449,059	\$ 3,963,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (514,816)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 315,420
2 nd Fiscal Year	(287,548)
3 rd Fiscal Year	(176,322)
4 th Fiscal Year	(274,563)
5 th Fiscal Year	(91,802)
Thereafter	0
Total	\$ (514,816)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.18598465%
Employer's proportionate share at MD 0.18875342%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,339,260
Employer's proportionate share of system NPL/(A) at MD \$ 42,151,895

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 67,226,067
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,156,536

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,359,346
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,135,992)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (953,595)

Employer's Total Pension Expense/(Income) \$ 4,269,759

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,688,772	\$ 60,079
Changes of assumptions	\$ 2,449,656	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,551,200	\$ 0
Changes in proportionate share	\$ 709,915	\$ 2,668,202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 108,984	\$ 1,358,662
Total (prior to post-MD contributions)	\$ 9,508,527	\$ 4,086,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,421,584

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,234,715
2 nd Fiscal Year	1,293,429
3 rd Fiscal Year	621,026
4 th Fiscal Year	140,541
5 th Fiscal Year	131,873
Thereafter	0
Total	\$ 5,421,584

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05968709%
Employer's proportionate share at MD 0.08076184%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,266,794
Employer's proportionate share of system NPL/(A) at MD \$ 18,035,512

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,763,987
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,052,237

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,720,971
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (151,732)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,855,056

Employer's Total Pension Expense/(Income) \$ 5,424,295

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,150,444	\$ 25,706
Changes of assumptions	\$ 1,048,133	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,519,450	\$ 0
Changes in proportionate share	\$ 7,651,423	\$ 4,382,908
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,102,623	\$ 1,994,036
Total (prior to post-MD contributions)	\$ 16,472,073	\$ 6,402,650
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,069,423

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,631,932
2 nd Fiscal Year	2,685,326
3 rd Fiscal Year	1,775,815
4 th Fiscal Year	793,531
5 th Fiscal Year	182,820
Thereafter	0
Total	\$ 10,069,423

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00645547%
Employer's proportionate share at MD 0.00566915%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,434,873
Employer's proportionate share of system NPL/(A) at MD \$ 1,266,019

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,019,114
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 635,430

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 191,001
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,396)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 54,028

Employer's Total Pension Expense/(Income) \$ 194,633

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 80,756	\$ 1,804
Changes of assumptions	\$ 73,575	\$ 0
Net difference between projected and actual earnings on investments	\$ 106,659	\$ 0
Changes in proportionate share	\$ 38,574	\$ 143,032
Differences between employer contributions and employer's proportionate share of system contributions	\$ 199,891	\$ 23,580
Total (prior to post-MD contributions)	\$ 499,455	\$ 168,416
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 331,039

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)
1 st Fiscal Year	\$ 157,003
2 nd Fiscal Year	100,760
3 rd Fiscal Year	68,274
4 th Fiscal Year	6,127
5 th Fiscal Year	(1,126)
Thereafter	0
Total	\$ 331,039

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00262106%
Employer's proportionate share at MD 0.00336917%

Employer's proportionate share of system NPL/(A) at prior MD \$ 582,589
Employer's proportionate share of system NPL/(A) at MD \$ 752,394

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,199,957
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 377,635

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 113,512
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (53,035)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,995

Employer's Total Pension Expense/(Income) \$ 85,472

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,993	\$ 1,072
Changes of assumptions	\$ 43,725	\$ 0
Net difference between projected and actual earnings on investments	\$ 63,387	\$ 0
Changes in proportionate share	\$ 105,575	\$ 195,923
Differences between employer contributions and employer's proportionate share of system contributions	\$ 111,668	\$ 12,915
Total (prior to post-MD contributions)	\$ 372,348	\$ 209,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 162,438

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61,365
2 nd Fiscal Year	30,025
3 rd Fiscal Year	21,514
4 th Fiscal Year	32,134
5 th Fiscal Year	17,400
Thereafter	0
Total	\$ 162,438

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01769772%
Employer's proportionate share at MD 0.01635709%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,933,715
Employer's proportionate share of system NPL/(A) at MD \$ 3,652,820

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,825,711
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,833,394

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 551,091
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (48,288)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,753

Employer's Total Pension Expense/(Income) \$ 537,556

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 233,005	\$ 5,206
Changes of assumptions	\$ 212,284	\$ 0
Net difference between projected and actual earnings on investments	\$ 307,742	\$ 0
Changes in proportionate share	\$ 172,064	\$ 407,478
Differences between employer contributions and employer's proportionate share of system contributions	\$ 204,158	\$ 66,427
Total (prior to post-MD contributions)	\$ 1,129,253	\$ 479,111
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 650,142

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)
1 st Fiscal Year	\$ 406,804
2 nd Fiscal Year	198,467
3 rd Fiscal Year	61,983
4 th Fiscal Year	(16,938)
5 th Fiscal Year	(175)
Thereafter	0
Total	\$ 650,142

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04401199%
Employer's proportionate share at MD 0.01935533%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,782,652
Employer's proportionate share of system NPL/(A) at MD \$ 4,322,379

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,893,558
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,169,453

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 652,106
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,858
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 85,040

Employer's Total Pension Expense/(Income) \$ 749,004

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 275,715	\$ 6,161
Changes of assumptions	\$ 251,195	\$ 0
Net difference between projected and actual earnings on investments	\$ 364,150	\$ 0
Changes in proportionate share	\$ 1,965,232	\$ 3,937,012
Differences between employer contributions and employer's proportionate share of system contributions	\$ 231,016	\$ 234,649
Total (prior to post-MD contributions)	\$ 3,087,308	\$ 4,177,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,090,514)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 532,536
2 nd Fiscal Year	74,991
3 rd Fiscal Year	(595,129)
4 th Fiscal Year	(807,450)
5 th Fiscal Year	(295,461)
Thereafter	0
Total	\$ (1,090,514)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.35329858%
Employer's proportionate share at MD 0.33478281%

Employer's proportionate share of system NPL/(A) at prior MD \$ 78,528,533
Employer's proportionate share of system NPL/(A) at MD \$ 74,762,776

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 119,235,623
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,524,324

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,279,265
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 555,924
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,469,877)

Employer's Total Pension Expense/(Income) \$ 9,365,312

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,768,945	\$ 106,560
Changes of assumptions	\$ 4,344,836	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,298,591	\$ 0
Changes in proportionate share	\$ 4,648,737	\$ 4,991,582
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,209,344
Total (prior to post-MD contributions)	\$ 20,061,109	\$ 10,307,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,753,623

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,649,755
2 nd Fiscal Year	2,525,478
3 rd Fiscal Year	1,237,157
4 th Fiscal Year	(447,235)
5 th Fiscal Year	(211,533)
Thereafter	0
Total	\$ 9,753,623

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07824010%
Employer's proportionate share at MD 0.07752568%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,390,617
Employer's proportionate share of system NPL/(A) at MD \$ 17,312,822

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,611,402
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,689,511

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,611,940
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,783
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (307,212)

Employer's Total Pension Expense/(Income) \$ 2,327,511

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,104,345	\$ 24,676
Changes of assumptions	\$ 1,006,134	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,458,565	\$ 0
Changes in proportionate share	\$ 233,751	\$ 319,328
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,161	\$ 455,730
Total (prior to post-MD contributions)	\$ 3,838,956	\$ 799,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,039,222

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)
1 st Fiscal Year	\$ 1,703,551
2 nd Fiscal Year	805,688
3 rd Fiscal Year	437,744
4 th Fiscal Year	60,812
5 th Fiscal Year	31,428
Thereafter	0
Total	\$ 3,039,222

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.23977689%
Employer's proportionate share at MD 0.29626878%

Employer's proportionate share of system NPL/(A) at prior MD \$ 53,295,791
Employer's proportionate share of system NPL/(A) at MD \$ 66,161,929

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 105,518,537
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,207,457

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,981,678
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,232,382)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,733,507

Employer's Total Pension Expense/(Income) \$ 20,482,803

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,220,317	\$ 94,301
Changes of assumptions	\$ 3,844,998	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,573,989	\$ 0
Changes in proportionate share	\$ 22,931,276	\$ 25,203,879
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,559,140	\$ 3,309,045
Total (prior to post-MD contributions)	\$ 66,129,720	\$ 28,607,225
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,522,495

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,476,019
2 nd Fiscal Year	9,973,621
3 rd Fiscal Year	5,579,737
4 th Fiscal Year	2,830,650
5 th Fiscal Year	662,468
Thereafter	0
Total	\$ 37,522,495

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03186765%
Employer's proportionate share at MD 0.02892556%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,083,300
Employer's proportionate share of system NPL/(A) at MD \$ 6,459,576

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,302,074
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,242,138

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 974,539
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (273,990)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 263,025

Employer's Total Pension Expense/(Income) \$ 963,574

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 412,041	\$ 9,207
Changes of assumptions	\$ 375,398	\$ 0
Net difference between projected and actual earnings on investments	\$ 544,204	\$ 0
Changes in proportionate share	\$ 153,160	\$ 695,488
Differences between employer contributions and employer's proportionate share of system contributions	\$ 601,421	\$ 119,635
Total (prior to post-MD contributions)	\$ 2,086,224	\$ 824,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,261,894

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 708,716
2 nd Fiscal Year	342,624
3 rd Fiscal Year	214,426
4 th Fiscal Year	3,207
5 th Fiscal Year	(7,077)
Thereafter	0
Total	\$ 1,261,894

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.18787953%
Employer's proportionate share at MD 0.20045037%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,760,439
Employer's proportionate share of system NPL/(A) at MD \$ 44,764,025

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 71,392,031
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,467,595

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,753,432
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,701,986)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,482,433

Employer's Total Pension Expense/(Income) \$ 12,533,879

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,855,394	\$ 63,802
Changes of assumptions	\$ 2,601,459	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,771,265	\$ 0
Changes in proportionate share	\$ 11,619,987	\$ 15,925,676
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,855,461	\$ 4,309,293
Total (prior to post-MD contributions)	\$ 39,703,566	\$ 20,298,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,404,795

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,281,830
2 nd Fiscal Year	5,103,516
3 rd Fiscal Year	2,210,708
4 th Fiscal Year	778,523
5 th Fiscal Year	30,219
Thereafter	0
Total	\$ 19,404,795

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08583447%
Employer's proportionate share at MD 0.08789904%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,078,636
Employer's proportionate share of system NPL/(A) at MD \$ 19,629,372

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,305,959
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,852,215

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,961,432
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 830,015
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,697,504)

Employer's Total Pension Expense/(Income) \$ 2,093,943

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,252,112	\$ 27,978
Changes of assumptions	\$ 1,140,760	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,653,729	\$ 0
Changes in proportionate share	\$ 4,562,820	\$ 1,175,784
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,649,366
Total (prior to post-MD contributions)	\$ 8,609,421	\$ 5,853,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,756,293

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,813,150
2 nd Fiscal Year	787,602
3 rd Fiscal Year	421,125
4 th Fiscal Year	(151,997)
5 th Fiscal Year	(113,586)
Thereafter	0
Total	\$ 2,756,293

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07668270%
Employer's proportionate share at MD 0.08473995%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,044,450
Employer's proportionate share of system NPL/(A) at MD \$ 18,923,893

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,180,823
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,498,126

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,854,998
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 858,031
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,717,289)

Employer's Total Pension Expense/(Income) \$ 1,995,740

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,207,111	\$ 26,972
Changes of assumptions	\$ 1,099,761	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,594,294	\$ 0
Changes in proportionate share	\$ 4,640,963	\$ 1,254,126
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,525,952
Total (prior to post-MD contributions)	\$ 8,542,129	\$ 5,807,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,735,079

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,637,742
2 nd Fiscal Year	686,554
3 rd Fiscal Year	451,080
4 th Fiscal Year	(1,244)
5 th Fiscal Year	(39,052)
Thereafter	0
Total	\$ 2,735,079

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02195709%
Employer's proportionate share at MD 0.01894494%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,880,456
Employer's proportionate share of system NPL/(A) at MD \$ 4,230,732

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,747,395
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,123,455

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 638,279
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (193,562)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,717

Employer's Total Pension Expense/(Income) \$ 467,434

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 269,869	\$ 6,030
Changes of assumptions	\$ 245,869	\$ 0
Net difference between projected and actual earnings on investments	\$ 356,429	\$ 0
Changes in proportionate share	\$ 180,044	\$ 791,339
Differences between employer contributions and employer's proportionate share of system contributions	\$ 205,938	\$ 79,442
Total (prior to post-MD contributions)	\$ 1,258,149	\$ 876,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 381,338

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 333,317
2 nd Fiscal Year	134,750
3 rd Fiscal Year	519
4 th Fiscal Year	(70,974)
5 th Fiscal Year	(16,273)
Thereafter	0
Total	\$ 381,338

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07686258%
Employer's proportionate share at MD 0.07930704%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,084,432
Employer's proportionate share of system NPL/(A) at MD \$ 17,710,630

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,245,848
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,889,175

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,671,957
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (279,246)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (314,355)

Employer's Total Pension Expense/(Income) \$ 2,078,356

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,129,720	\$ 25,243
Changes of assumptions	\$ 1,029,253	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,492,080	\$ 0
Changes in proportionate share	\$ 566,029	\$ 865,832
Differences between employer contributions and employer's proportionate share of system contributions	\$ 99,414	\$ 622,336
Total (prior to post-MD contributions)	\$ 4,316,496	\$ 1,513,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,803,085

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,598,954
2 nd Fiscal Year	712,479
3 rd Fiscal Year	335,836
4 th Fiscal Year	92,059
5 th Fiscal Year	63,756
Thereafter	0
Total	\$ 2,803,085

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05070002%
Employer's proportionate share at MD 0.05160725%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,269,217
Employer's proportionate share of system NPL/(A) at MD \$ 11,524,789

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,380,342
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,784,428

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,738,715
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (265,392)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (129,093)

Employer's Total Pension Expense/(Income) \$ 1,344,230

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 735,140	\$ 16,426
Changes of assumptions	\$ 669,763	\$ 0
Net difference between projected and actual earnings on investments	\$ 970,937	\$ 0
Changes in proportionate share	\$ 519,029	\$ 723,621
Differences between employer contributions and employer's proportionate share of system contributions	\$ 126,827	\$ 261,213
Total (prior to post-MD contributions)	\$ 3,021,696	\$ 1,001,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,020,436

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,099,442
2 nd Fiscal Year	600,183
3 rd Fiscal Year	246,558
4 th Fiscal Year	34,763
5 th Fiscal Year	39,488
Thereafter	0
Total	\$ 2,020,436

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03492004%
Employer's proportionate share at MD 0.03058044%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,761,762
Employer's proportionate share of system NPL/(A) at MD \$ 6,829,140

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,891,473
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,427,626

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,030,294
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (217,231)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 110,209

Employer's Total Pension Expense/(Income) \$ 923,272

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 435,615	\$ 9,734
Changes of assumptions	\$ 396,875	\$ 0
Net difference between projected and actual earnings on investments	\$ 575,339	\$ 0
Changes in proportionate share	\$ 211,153	\$ 1,076,276
Differences between employer contributions and employer's proportionate share of system contributions	\$ 561,110	\$ 147,935
Total (prior to post-MD contributions)	\$ 2,180,092	\$ 1,233,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 946,147

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 703,502
2 nd Fiscal Year	276,715
3 rd Fiscal Year	39,149
4 th Fiscal Year	(63,116)
5 th Fiscal Year	(10,101)
Thereafter	0
Total	\$ 946,147

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07006023%
Employer's proportionate share at MD 0.06734106%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,572,457
Employer's proportionate share of system NPL/(A) at MD \$ 15,038,420

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,984,067
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,547,962

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,268,807
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,260
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 254,778

Employer's Total Pension Expense/(Income) \$ 2,542,845

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 959,266	\$ 21,434
Changes of assumptions	\$ 873,957	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,266,952	\$ 0
Changes in proportionate share	\$ 281,145	\$ 733,211
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,280,009	\$ 344,015
Total (prior to post-MD contributions)	\$ 4,661,329	\$ 1,098,660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,562,669

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,868,535
2 nd Fiscal Year	960,422
3 rd Fiscal Year	554,867
4 th Fiscal Year	130,469
5 th Fiscal Year	48,376
Thereafter	0
Total	\$ 3,562,669

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.14131134%
Employer's proportionate share at MD 0.12974658%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,409,615
Employer's proportionate share of system NPL/(A) at MD \$ 28,974,649

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 46,210,300
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,542,720

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,371,330
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (655,639)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (369,836)

Employer's Total Pension Expense/(Income) \$ 3,345,855

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,848,226	\$ 41,298
Changes of assumptions	\$ 1,683,861	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,441,047	\$ 0
Changes in proportionate share	\$ 630,736	\$ 2,454,167
Differences between employer contributions and employer's proportionate share of system contributions	\$ 356,130	\$ 836,772
Total (prior to post-MD contributions)	\$ 6,960,000	\$ 3,332,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,627,763

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)
1 st Fiscal Year	\$ 2,497,956
2 nd Fiscal Year	991,254
3 rd Fiscal Year	382,531
4 th Fiscal Year	(184,543)
5 th Fiscal Year	(59,436)
Thereafter	0
Total	\$ 3,627,763

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.11367337%
Employer's proportionate share at MD 0.09808209%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,266,456
Employer's proportionate share of system NPL/(A) at MD \$ 21,903,423

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 34,932,735
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,993,588

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,304,512
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (345,788)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (500,226)

Employer's Total Pension Expense/(Income) \$ 2,458,498

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,397,169	\$ 31,219
Changes of assumptions	\$ 1,272,917	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,845,313	\$ 0
Changes in proportionate share	\$ 784,338	\$ 2,967,878
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,645	\$ 910,902
Total (prior to post-MD contributions)	\$ 5,317,382	\$ 3,909,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,407,383

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)
1 st Fiscal Year	\$ 1,655,745
2 nd Fiscal Year	497,330
3 rd Fiscal Year	(103,365)
4 th Fiscal Year	(490,662)
5 th Fiscal Year	(151,666)
Thereafter	0
Total	\$ 1,407,383

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01096087%
Employer's proportionate share at MD 0.01076563%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,436,299
Employer's proportionate share of system NPL/(A) at MD \$ 2,404,151

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,834,267
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,206,672

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 362,708
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,923)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,526

Employer's Total Pension Expense/(Income) \$ 353,311

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 153,355	\$ 3,427
Changes of assumptions	\$ 139,717	\$ 0
Net difference between projected and actual earnings on investments	\$ 202,544	\$ 0
Changes in proportionate share	\$ 49,018	\$ 111,269
Differences between employer contributions and employer's proportionate share of system contributions	\$ 183,051	\$ 43,995
Total (prior to post-MD contributions)	\$ 727,685	\$ 158,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 568,994

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 280,310
2 nd Fiscal Year	159,838
3 rd Fiscal Year	89,958
4 th Fiscal Year	27,098
5 th Fiscal Year	11,791
Thereafter	0
Total	\$ 568,994

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03255960%
Employer's proportionate share at MD 0.03078686%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,237,101
Employer's proportionate share of system NPL/(A) at MD \$ 6,875,237

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,964,991
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,450,763

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,037,249
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (256,791)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 146,977

Employer's Total Pension Expense/(Income) \$ 927,435

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 438,556	\$ 9,799
Changes of assumptions	\$ 399,554	\$ 0
Net difference between projected and actual earnings on investments	\$ 579,223	\$ 0
Changes in proportionate share	\$ 156,774	\$ 802,575
Differences between employer contributions and employer's proportionate share of system contributions	\$ 693,675	\$ 132,616
Total (prior to post-MD contributions)	\$ 2,267,782	\$ 944,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,322,792

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 737,171
2 nd Fiscal Year	366,533
3 rd Fiscal Year	150,496
4 th Fiscal Year	37,161
5 th Fiscal Year	31,430
Thereafter	0
Total	\$ 1,322,792

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03860421%
Employer's proportionate share at MD 0.03581343%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,580,651
Employer's proportionate share of system NPL/(A) at MD \$ 7,997,757

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,755,245
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,014,169

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,206,601
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (292,164)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 143,149

Employer's Total Pension Expense/(Income) \$ 1,057,586

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 510,158	\$ 11,399
Changes of assumptions	\$ 464,789	\$ 0
Net difference between projected and actual earnings on investments	\$ 673,792	\$ 0
Changes in proportionate share	\$ 195,404	\$ 960,343
Differences between employer contributions and employer's proportionate share of system contributions	\$ 739,707	\$ 145,178
Total (prior to post-MD contributions)	\$ 2,583,850	\$ 1,116,920
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,466,930

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 800,913
2 nd Fiscal Year	413,454
3 rd Fiscal Year	207,588
4 th Fiscal Year	23,560
5 th Fiscal Year	21,415
Thereafter	0
Total	\$ 1,466,930

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13176077%
Employer's proportionate share at MD 0.14304614%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,286,786
Employer's proportionate share of system NPL/(A) at MD \$ 31,944,670

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 50,947,047
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,033,409

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,819,409
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,264,543
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,228,538)

Employer's Total Pension Expense/(Income) \$ 3,855,414

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,037,677	\$ 45,531
Changes of assumptions	\$ 1,856,463	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,691,265	\$ 0
Changes in proportionate share	\$ 5,095,971	\$ 1,110,833
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,418,723
Total (prior to post-MD contributions)	\$ 11,681,376	\$ 6,575,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,106,289

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)
1 st Fiscal Year	\$ 2,970,343
2 nd Fiscal Year	1,289,439
3 rd Fiscal Year	731,636
4 th Fiscal Year	93,715
5 th Fiscal Year	21,155
Thereafter	0
Total	\$ 5,106,289

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01693660%
Employer's proportionate share at MD 0.01540033%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,764,539
Employer's proportionate share of system NPL/(A) at MD \$ 3,439,159

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,484,953
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,726,155

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 518,857
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70,028)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 71,979

Employer's Total Pension Expense/(Income) \$ 520,808

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 219,376	\$ 4,902
Changes of assumptions	\$ 199,867	\$ 0
Net difference between projected and actual earnings on investments	\$ 289,741	\$ 0
Changes in proportionate share	\$ 61,891	\$ 307,303
Differences between employer contributions and employer's proportionate share of system contributions	\$ 348,141	\$ 63,425
Total (prior to post-MD contributions)	\$ 1,119,016	\$ 375,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 743,386

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 382,195
2 nd Fiscal Year	196,899
3 rd Fiscal Year	124,659
4 th Fiscal Year	29,279
5 th Fiscal Year	10,355
Thereafter	0
Total	\$ 743,386

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04979054%
Employer's proportionate share at MD 0.05590560%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,067,064
Employer's proportionate share of system NPL/(A) at MD \$ 12,484,685

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,911,234
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,266,211

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,883,532
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (185,378)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (856,009)

Employer's Total Pension Expense/(Income) \$ 842,145

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 796,369	\$ 17,794
Changes of assumptions	\$ 725,547	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,051,806	\$ 0
Changes in proportionate share	\$ 1,222,953	\$ 912,683
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,905,844
Total (prior to post-MD contributions)	\$ 3,796,675	\$ 2,836,321
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 960,354

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 614,572
2 nd Fiscal Year	138,612
3 rd Fiscal Year	125,349
4 th Fiscal Year	48,422
5 th Fiscal Year	33,399
Thereafter	0
Total	\$ 960,354

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02437031%
Employer's proportionate share at MD 0.02463347%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,416,848
Employer's proportionate share of system NPL/(A) at MD \$ 5,501,079

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,773,411
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,761,057

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 829,933
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (78,873)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 104,492

Employer's Total Pension Expense/(Income) \$ 855,552

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 350,901	\$ 7,841
Changes of assumptions	\$ 319,695	\$ 0
Net difference between projected and actual earnings on investments	\$ 463,453	\$ 0
Changes in proportionate share	\$ 129,496	\$ 239,412
Differences between employer contributions and employer's proportionate share of system contributions	\$ 399,217	\$ 83,875
Total (prior to post-MD contributions)	\$ 1,662,762	\$ 331,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,331,634

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 685,341
2 nd Fiscal Year	369,986
3 rd Fiscal Year	189,260
4 th Fiscal Year	58,649
5 th Fiscal Year	28,399
Thereafter	0
Total	\$ 1,331,634

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.89899796%
Employer's proportionate share at MD 0.83270642%

Employer's proportionate share of system NPL/(A) at prior MD \$ 199,822,459
Employer's proportionate share of system NPL/(A) at MD \$ 185,957,707

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 296,575,169
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 93,334,379

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,054,954
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,286,578)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,388,326)

Employer's Total Pension Expense/(Income) \$ 21,380,050

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,861,814	\$ 265,046
Changes of assumptions	\$ 10,806,925	\$ 0
Net difference between projected and actual earnings on investments	\$ 15,666,506	\$ 0
Changes in proportionate share	\$ 2,339,285	\$ 13,572,707
Differences between employer contributions and employer's proportionate share of system contributions	\$ 444,258	\$ 6,349,547
Total (prior to post-MD contributions)	\$ 41,118,788	\$ 20,187,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,931,488

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)
1 st Fiscal Year	\$ 15,465,475
2 nd Fiscal Year	5,968,195
3 rd Fiscal Year	1,621,191
4 th Fiscal Year	(1,695,130)
5 th Fiscal Year	(428,243)
Thereafter	0
Total	\$ 20,931,488

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05463084%
Employer's proportionate share at MD 0.05824393%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,142,929
Employer's proportionate share of system NPL/(A) at MD \$ 13,006,874

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,744,050
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,528,304

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,962,313
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 583,797
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (740,893)

Employer's Total Pension Expense/(Income) \$ 1,805,217

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 829,679	\$ 18,539
Changes of assumptions	\$ 755,894	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,095,799	\$ 0
Changes in proportionate share	\$ 1,774,498	\$ 22,493
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,869,897
Total (prior to post-MD contributions)	\$ 4,455,870	\$ 1,910,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,544,941

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,438,960
2 nd Fiscal Year	685,057
3 rd Fiscal Year	365,717
4 th Fiscal Year	43,878
5 th Fiscal Year	11,328
Thereafter	0
Total	\$ 2,544,941

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02930187%
Employer's proportionate share at MD 0.03025193%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,512,998
Employer's proportionate share of system NPL/(A) at MD \$ 6,755,778

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,774,471
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,390,805

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,019,227
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (161,455)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 161,930

Employer's Total Pension Expense/(Income) \$ 1,019,702

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 430,935	\$ 9,629
Changes of assumptions	\$ 392,612	\$ 0
Net difference between projected and actual earnings on investments	\$ 569,159	\$ 0
Changes in proportionate share	\$ 277,156	\$ 245,894
Differences between employer contributions and employer's proportionate share of system contributions	\$ 516,357	\$ 108,279
Total (prior to post-MD contributions)	\$ 2,186,219	\$ 363,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,822,417

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)
1 st Fiscal Year	\$ 850,575
2 nd Fiscal Year	490,179
3 rd Fiscal Year	302,262
4 th Fiscal Year	129,387
5 th Fiscal Year	50,013
Thereafter	0
Total	\$ 1,822,417

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13145904%
Employer's proportionate share at MD 0.14014319%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,219,720
Employer's proportionate share of system NPL/(A) at MD \$ 31,296,392

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 49,913,138
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,708,030

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,721,605
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,923,644)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,625,759

Employer's Total Pension Expense/(Income) \$ 6,423,720

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,996,325	\$ 44,607
Changes of assumptions	\$ 1,818,789	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,636,649	\$ 0
Changes in proportionate share	\$ 11,012,533	\$ 9,126,068
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,733,215	\$ 5,752,555
Total (prior to post-MD contributions)	\$ 25,197,511	\$ 14,923,230
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,274,281

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,636,474
2 nd Fiscal Year	2,659,051
3 rd Fiscal Year	1,753,773
4 th Fiscal Year	349,124
5 th Fiscal Year	(124,141)
Thereafter	0
Total	\$ 10,274,281

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03544992%
Employer's proportionate share at MD 0.03848915%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,879,540
Employer's proportionate share of system NPL/(A) at MD \$ 8,595,291

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,708,224
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,314,079

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,296,749
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,466)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (175,237)

Employer's Total Pension Expense/(Income) \$ 1,116,046

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 548,274	\$ 12,251
Changes of assumptions	\$ 499,515	\$ 0
Net difference between projected and actual earnings on investments	\$ 724,133	\$ 0
Changes in proportionate share	\$ 580,688	\$ 376,486
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,367	\$ 288,749
Total (prior to post-MD contributions)	\$ 2,381,977	\$ 677,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,704,491

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 837,467
2 nd Fiscal Year	408,786
3 rd Fiscal Year	272,388
4 th Fiscal Year	129,598
5 th Fiscal Year	56,252
Thereafter	0
Total	\$ 1,704,491

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01500405%
Employer's proportionate share at MD 0.01246903%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,334,987
Employer's proportionate share of system NPL/(A) at MD \$ 2,784,549

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,440,947
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,397,598

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 420,098
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,396)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 81,610

Employer's Total Pension Expense/(Income) \$ 473,312

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 177,620	\$ 3,969
Changes of assumptions	\$ 161,824	\$ 0
Net difference between projected and actual earnings on investments	\$ 234,592	\$ 0
Changes in proportionate share	\$ 114,986	\$ 361,270
Differences between employer contributions and employer's proportionate share of system contributions	\$ 345,931	\$ 53,555
Total (prior to post-MD contributions)	\$ 1,034,953	\$ 418,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 616,159

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 360,629
2 nd Fiscal Year	181,241
3 rd Fiscal Year	93,411
4 th Fiscal Year	(10,815)
5 th Fiscal Year	(8,307)
Thereafter	0
Total	\$ 616,159

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03074588%
Employer's proportionate share at MD 0.03356910%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,833,961
Employer's proportionate share of system NPL/(A) at MD \$ 7,496,559

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,955,908
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,762,612

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,130,986
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 463,180
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (664,214)

Employer's Total Pension Expense/(Income) \$ 929,952

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 478,188	\$ 10,685
Changes of assumptions	\$ 435,662	\$ 0
Net difference between projected and actual earnings on investments	\$ 631,568	\$ 0
Changes in proportionate share	\$ 2,908,135	\$ 1,170,275
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,720,222
Total (prior to post-MD contributions)	\$ 4,453,553	\$ 2,901,182
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,552,371

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 782,315
2 nd Fiscal Year	363,260
3 rd Fiscal Year	354,279
4 th Fiscal Year	72,510
5 th Fiscal Year	(19,992)
Thereafter	0
Total	\$ 1,552,371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01326722%
Employer's proportionate share at MD 0.01333996%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,948,937
Employer's proportionate share of system NPL/(A) at MD \$ 2,979,043

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,751,135
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,495,217

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 449,440
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (56,554)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,890

Employer's Total Pension Expense/(Income) \$ 446,776

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 190,026	\$ 4,246
Changes of assumptions	\$ 173,127	\$ 0
Net difference between projected and actual earnings on investments	\$ 250,977	\$ 0
Changes in proportionate share	\$ 107,208	\$ 82,960
Differences between employer contributions and employer's proportionate share of system contributions	\$ 130,884	\$ 40,272
Total (prior to post-MD contributions)	\$ 852,222	\$ 127,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 724,744

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 375,541
2 nd Fiscal Year	211,974
3 rd Fiscal Year	100,720
4 th Fiscal Year	24,911
5 th Fiscal Year	11,598
Thereafter	0
Total	\$ 724,744

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01740258%
Employer's proportionate share at MD 0.01798244%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,868,114
Employer's proportionate share of system NPL/(A) at MD \$ 4,015,789

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,404,592
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,015,572

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 605,852
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (103,020)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 80,280

Employer's Total Pension Expense/(Income) \$ 583,112

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 256,158	\$ 5,724
Changes of assumptions	\$ 233,377	\$ 0
Net difference between projected and actual earnings on investments	\$ 338,321	\$ 0
Changes in proportionate share	\$ 100,234	\$ 424,877
Differences between employer contributions and employer's proportionate share of system contributions	\$ 396,525	\$ 78,443
Total (prior to post-MD contributions)	\$ 1,324,615	\$ 509,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 815,571

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 399,686
2 nd Fiscal Year	183,659
3 rd Fiscal Year	126,164
4 th Fiscal Year	70,918
5 th Fiscal Year	35,145
Thereafter	0
Total	\$ 815,571

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01861137%
Employer's proportionate share at MD 0.01728729%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,136,794
Employer's proportionate share of system NPL/(A) at MD \$ 3,860,550

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,157,009
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,937,656

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 582,431
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,793)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 55,001

Employer's Total Pension Expense/(Income) \$ 618,639

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 246,256	\$ 5,502
Changes of assumptions	\$ 224,356	\$ 0
Net difference between projected and actual earnings on investments	\$ 325,242	\$ 0
Changes in proportionate share	\$ 146,765	\$ 363,299
Differences between employer contributions and employer's proportionate share of system contributions	\$ 297,498	\$ 81,588
Total (prior to post-MD contributions)	\$ 1,240,117	\$ 450,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 789,728

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 472,772
2 nd Fiscal Year	224,396
3 rd Fiscal Year	83,951
4 th Fiscal Year	3,227
5 th Fiscal Year	5,381
Thereafter	0
Total	\$ 789,728

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01530161%
Employer's proportionate share at MD 0.01510595%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,401,126
Employer's proportionate share of system NPL/(A) at MD \$ 3,373,419

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,380,107
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,693,159

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 508,939
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (69,937)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 39,772

Employer's Total Pension Expense/(Income) \$ 478,774

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 215,183	\$ 4,808
Changes of assumptions	\$ 196,046	\$ 0
Net difference between projected and actual earnings on investments	\$ 284,203	\$ 0
Changes in proportionate share	\$ 48,257	\$ 259,922
Differences between employer contributions and employer's proportionate share of system contributions	\$ 242,020	\$ 61,278
Total (prior to post-MD contributions)	\$ 985,709	\$ 326,008
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 659,701

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)
1 st Fiscal Year	\$ 356,188
2 nd Fiscal Year	175,950
3 rd Fiscal Year	84,887
4 th Fiscal Year	25,671
5 th Fiscal Year	17,003
Thereafter	0
Total	\$ 659,701

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01976850%
Employer's proportionate share at MD 0.01862323%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,393,992
Employer's proportionate share of system NPL/(A) at MD \$ 4,158,888

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,632,815
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,087,395

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 627,441
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (193,904)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 87,824

Employer's Total Pension Expense/(Income) \$ 521,361

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 265,286	\$ 5,928
Changes of assumptions	\$ 241,694	\$ 0
Net difference between projected and actual earnings on investments	\$ 350,377	\$ 0
Changes in proportionate share	\$ 76,660	\$ 580,637
Differences between employer contributions and employer's proportionate share of system contributions	\$ 410,872	\$ 80,877
Total (prior to post-MD contributions)	\$ 1,344,889	\$ 667,442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 677,447

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 401,132
2 nd Fiscal Year	191,099
3 rd Fiscal Year	65,854
4 th Fiscal Year	5,516
5 th Fiscal Year	13,845
Thereafter	0
Total	\$ 677,447

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01819441%
Employer's proportionate share at MD 0.01822943%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,044,116
Employer's proportionate share of system NPL/(A) at MD \$ 4,070,946

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,492,560
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,043,256

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 614,173
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (109,039)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61,890

Employer's Total Pension Expense/(Income) \$ 567,024

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 259,676	\$ 5,802
Changes of assumptions	\$ 236,583	\$ 0
Net difference between projected and actual earnings on investments	\$ 342,968	\$ 0
Changes in proportionate share	\$ 87,054	\$ 239,438
Differences between employer contributions and employer's proportionate share of system contributions	\$ 282,659	\$ 51,859
Total (prior to post-MD contributions)	\$ 1,208,940	\$ 297,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 911,841

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 425,271
2 nd Fiscal Year	254,915
3 rd Fiscal Year	164,536
4 th Fiscal Year	46,633
5 th Fiscal Year	20,485
Thereafter	0
Total	\$ 911,841

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03770484%
Employer's proportionate share at MD 0.04226657%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,380,746
Employer's proportionate share of system NPL/(A) at MD \$ 9,438,854

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,053,583
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,737,473

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,424,015
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,074,739
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (689,269)

Employer's Total Pension Expense/(Income) \$ 1,809,485

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 602,083	\$ 13,453
Changes of assumptions	\$ 548,539	\$ 0
Net difference between projected and actual earnings on investments	\$ 795,202	\$ 0
Changes in proportionate share	\$ 4,602,867	\$ 1,546,661
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,980,112
Total (prior to post-MD contributions)	\$ 6,548,691	\$ 3,540,226
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,008,465

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,405,799
2 nd Fiscal Year	722,727
3 rd Fiscal Year	699,119
4 th Fiscal Year	193,467
5 th Fiscal Year	(12,648)
Thereafter	0
Total	\$ 3,008,465

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05179421%
Employer's proportionate share at MD 0.05317812%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,512,425
Employer's proportionate share of system NPL/(A) at MD \$ 11,875,591

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,939,820
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,960,500

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,791,639
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 185,326
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (948,591)

Employer's Total Pension Expense/(Income) \$ 1,028,374

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 757,517	\$ 16,926
Changes of assumptions	\$ 690,150	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,000,491	\$ 0
Changes in proportionate share	\$ 1,747,870	\$ 736,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,428,602
Total (prior to post-MD contributions)	\$ 4,196,028	\$ 3,181,716
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,014,312

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 731,668
2 nd Fiscal Year	219,494
3 rd Fiscal Year	202,919
4 th Fiscal Year	(83,916)
5 th Fiscal Year	(55,854)
Thereafter	0
Total	\$ 1,014,312

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00893380%
Employer's proportionate share at MD 0.00695879%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,985,737
Employer's proportionate share of system NPL/(A) at MD \$ 1,554,018

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,478,430
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 779,980

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 234,451
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (156,527)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 149,785

Employer's Total Pension Expense/(Income) \$ 227,709

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,127	\$ 2,215
Changes of assumptions	\$ 90,312	\$ 0
Net difference between projected and actual earnings on investments	\$ 130,922	\$ 0
Changes in proportionate share	\$ 15,943	\$ 451,868
Differences between employer contributions and employer's proportionate share of system contributions	\$ 445,705	\$ 0
Total (prior to post-MD contributions)	\$ 782,009	\$ 454,083
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 327,926

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 186,885
2 nd Fiscal Year	99,173
3 rd Fiscal Year	43,861
4 th Fiscal Year	(2,171)
5 th Fiscal Year	178
Thereafter	0
Total	\$ 327,926

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00787643%
Employer's proportionate share at MD 0.00761686%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,750,713
Employer's proportionate share of system NPL/(A) at MD \$ 1,700,976

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,712,807
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 853,740

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 256,622
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (44,422)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 95,552

Employer's Total Pension Expense/(Income) \$ 307,752

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 108,501	\$ 2,424
Changes of assumptions	\$ 98,852	\$ 0
Net difference between projected and actual earnings on investments	\$ 143,303	\$ 0
Changes in proportionate share	\$ 95,300	\$ 203,751
Differences between employer contributions and employer's proportionate share of system contributions	\$ 296,333	\$ 11,340
Total (prior to post-MD contributions)	\$ 742,289	\$ 217,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 524,774

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 248,334
2 nd Fiscal Year	155,035
3 rd Fiscal Year	79,149
4 th Fiscal Year	27,772
5 th Fiscal Year	14,483
Thereafter	0
Total	\$ 524,774

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01078164%
Employer's proportionate share at MD 0.01314390%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,396,461
Employer's proportionate share of system NPL/(A) at MD \$ 2,935,260

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,681,307
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,473,242

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 442,835
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 125,396
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 107,166

Employer's Total Pension Expense/(Income) \$ 675,397

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,233	\$ 4,184
Changes of assumptions	\$ 170,582	\$ 0
Net difference between projected and actual earnings on investments	\$ 247,289	\$ 0
Changes in proportionate share	\$ 542,924	\$ 9,332
Differences between employer contributions and employer's proportionate share of system contributions	\$ 226,268	\$ 5,030
Total (prior to post-MD contributions)	\$ 1,374,296	\$ 18,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,355,750

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 552,740
2 nd Fiscal Year	381,881
3 rd Fiscal Year	254,752
4 th Fiscal Year	122,504
5 th Fiscal Year	43,875
Thereafter	0
Total	\$ 1,355,750

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00128673%
Employer's proportionate share at MD 0.00191805%

Employer's proportionate share of system NPL/(A) at prior MD \$ 286,005
Employer's proportionate share of system NPL/(A) at MD \$ 428,334

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 683,129
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 214,986

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,622
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,896)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,320

Employer's Total Pension Expense/(Income) \$ 80,046

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,322	\$ 611
Changes of assumptions	\$ 24,893	\$ 0
Net difference between projected and actual earnings on investments	\$ 36,086	\$ 0
Changes in proportionate share	\$ 268,674	\$ 134,503
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,431	\$ 24,574
Total (prior to post-MD contributions)	\$ 380,406	\$ 159,688
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 220,718

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 75,734
2 nd Fiscal Year	55,851
3 rd Fiscal Year	51,739
4 th Fiscal Year	29,918
5 th Fiscal Year	7,477
Thereafter	0
Total	\$ 220,718

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00590227%
Employer's proportionate share at MD 0.00501478%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,311,912
Employer's proportionate share of system NPL/(A) at MD \$ 1,119,887

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,786,055
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 562,085

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 168,954
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,843)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,110

Employer's Total Pension Expense/(Income) \$ 162,221

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,435	\$ 1,596
Changes of assumptions	\$ 65,082	\$ 0
Net difference between projected and actual earnings on investments	\$ 94,348	\$ 0
Changes in proportionate share	\$ 95,893	\$ 206,709
Differences between employer contributions and employer's proportionate share of system contributions	\$ 111,363	\$ 8,039
Total (prior to post-MD contributions)	\$ 438,121	\$ 216,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 221,777

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 129,964
2 nd Fiscal Year	73,806
3 rd Fiscal Year	28,332
4 th Fiscal Year	(8,514)
5 th Fiscal Year	(1,812)
Thereafter	0
Total	\$ 221,777

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00357388%
Employer's proportionate share at MD 0.00340831%

Employer's proportionate share of system NPL/(A) at prior MD \$ 794,375
Employer's proportionate share of system NPL/(A) at MD \$ 761,134

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,213,897
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 382,022

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:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,111)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,384

Employer's Total Pension Expense/(Income) \$ 88,103

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,551	\$ 1,085
Changes of assumptions	\$ 44,233	\$ 0
Net difference between projected and actual earnings on investments	\$ 64,124	\$ 0
Changes in proportionate share	\$ 23,798	\$ 185,233
Differences between employer contributions and employer's proportionate share of system contributions	\$ 82,958	\$ 23,275
Total (prior to post-MD contributions)	\$ 263,664	\$ 209,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,071

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 58,521
2 nd Fiscal Year	9,212
3 rd Fiscal Year	(11,801)
4 th Fiscal Year	(4,603)
5 th Fiscal Year	2,741
Thereafter	0
Total	\$ 54,071

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00863384%
Employer's proportionate share at MD 0.00868595%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,919,065
Employer's proportionate share of system NPL/(A) at MD \$ 1,939,722

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,093,572
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 973,570

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 292,641
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 80,848
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 64,161

Employer's Total Pension Expense/(Income) \$ 437,650

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 123,730	\$ 2,765
Changes of assumptions	\$ 112,727	\$ 0
Net difference between projected and actual earnings on investments	\$ 163,417	\$ 0
Changes in proportionate share	\$ 118,980	\$ 33,603
Differences between employer contributions and employer's proportionate share of system contributions	\$ 226,912	\$ 18,064
Total (prior to post-MD contributions)	\$ 745,766	\$ 54,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 691,334

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 331,614
2 nd Fiscal Year	199,819
3 rd Fiscal Year	109,493
4 th Fiscal Year	36,107
5 th Fiscal Year	14,301
Thereafter	0
Total	\$ 691,334

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00060445%
Employer's proportionate share at MD 0.00061111%

Employer's proportionate share of system NPL/(A) at prior MD \$ 134,353
Employer's proportionate share of system NPL/(A) at MD \$ 136,471

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 217,652
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 68,497

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,589
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,754
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,285

Employer's Total Pension Expense/(Income) \$ 26,628

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,705	\$ 195
Changes of assumptions	\$ 7,931	\$ 0
Net difference between projected and actual earnings on investments	\$ 11,497	\$ 0
Changes in proportionate share	\$ 7,157	\$ 301
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,291	\$ 2,510
Total (prior to post-MD contributions)	\$ 52,581	\$ 3,006
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49,575

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,178
2 nd Fiscal Year	13,842
3 rd Fiscal Year	8,818
4 th Fiscal Year	3,552
5 th Fiscal Year	1,185
Thereafter	0
Total	\$ 49,575

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00014218%
Employer's proportionate share at MD 0.00093786%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,603
Employer's proportionate share of system NPL/(A) at MD \$ 209,440

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 334,026
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 105,121

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,598
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,809
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,056

Employer's Total Pension Expense/(Income) \$ 55,463

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,360	\$ 299
Changes of assumptions	\$ 12,172	\$ 0
Net difference between projected and actual earnings on investments	\$ 17,645	\$ 0
Changes in proportionate share	\$ 131,315	\$ 47,066
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,131	\$ 2,354
Total (prior to post-MD contributions)	\$ 209,623	\$ 49,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 159,904

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 53,710
2 nd Fiscal Year	39,359
3 rd Fiscal Year	28,039
4 th Fiscal Year	27,178
5 th Fiscal Year	11,618
Thereafter	0
Total	\$ 159,904

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00034040%
Employer's proportionate share at MD 0.00042867%

Employer's proportionate share of system NPL/(A) at prior MD \$ 75,662
Employer's proportionate share of system NPL/(A) at MD \$ 95,729

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 152,674
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 48,048

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,442
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,757)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,974

Employer's Total Pension Expense/(Income) \$ (1,341)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,106	\$ 136
Changes of assumptions	\$ 5,563	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,065	\$ 0
Changes in proportionate share	\$ 12,457	\$ 36,994
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,704	\$ 3,484
Total (prior to post-MD contributions)	\$ 51,895	\$ 40,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,281

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,786
2 nd Fiscal Year	(626)
3 rd Fiscal Year	2,530
4 th Fiscal Year	5,068
5 th Fiscal Year	2,522
Thereafter	0
Total	\$ 11,281

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00174537%
Employer's proportionate share at MD 0.00089047%

Employer's proportionate share of system NPL/(A) at prior MD \$ 387,948
Employer's proportionate share of system NPL/(A) at MD \$ 198,857

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 317,148
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 99,809

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,001
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,361
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 456

Employer's Total Pension Expense/(Income) \$ 31,818

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,685	\$ 283
Changes of assumptions	\$ 11,557	\$ 0
Net difference between projected and actual earnings on investments	\$ 16,753	\$ 0
Changes in proportionate share	\$ 99,096	\$ 125,359
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,984	\$ 7,685
Total (prior to post-MD contributions)	\$ 150,075	\$ 133,327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,748

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 23,356
2 nd Fiscal Year	14,221
3 rd Fiscal Year	8,214
4 th Fiscal Year	(18,358)
5 th Fiscal Year	(10,687)
Thereafter	0
Total	\$ 16,748

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00140469%
Employer's proportionate share at MD 0.00111335%

Employer's proportionate share of system NPL/(A) at prior MD \$ 312,224
Employer's proportionate share of system NPL/(A) at MD \$ 248,630

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 396,529
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 124,790

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,510
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,573
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,972

Employer's Total Pension Expense/(Income) \$ 45,055

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,860	\$ 354
Changes of assumptions	\$ 14,449	\$ 0
Net difference between projected and actual earnings on investments	\$ 20,947	\$ 0
Changes in proportionate share	\$ 64,610	\$ 49,402
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,618	\$ 1,730
Total (prior to post-MD contributions)	\$ 131,484	\$ 51,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79,998

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 39,127
2 nd Fiscal Year	25,967
3 rd Fiscal Year	18,901
4 th Fiscal Year	(1,254)
5 th Fiscal Year	(2,744)
Thereafter	0
Total	\$ 79,998

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00140642%
Employer's proportionate share at MD 0.00136625%

Employer's proportionate share of system NPL/(A) at prior MD \$ 312,608
Employer's proportionate share of system NPL/(A) at MD \$ 305,107

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 486,601
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 153,137

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,031
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,203)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,013)

Employer's Total Pension Expense/(Income) \$ 33,815

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,462	\$ 435
Changes of assumptions	\$ 17,731	\$ 0
Net difference between projected and actual earnings on investments	\$ 25,705	\$ 0
Changes in proportionate share	\$ 5,933	\$ 43,847
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,377	\$ 12,329
Total (prior to post-MD contributions)	\$ 81,208	\$ 56,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,597

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,918
2 nd Fiscal Year	3,539
3 rd Fiscal Year	32
4 th Fiscal Year	(540)
5 th Fiscal Year	649
Thereafter	0
Total	\$ 24,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00827070%
Employer's proportionate share at MD 0.00829012%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,838,349
Employer's proportionate share of system NPL/(A) at MD \$ 1,851,327

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,952,594
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 929,203

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 279,305
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 52,106
 - 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) \$ 385,271

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 118,092	\$ 2,639
Changes of assumptions	\$ 107,590	\$ 0
Net difference between projected and actual earnings on investments	\$ 155,970	\$ 0
Changes in proportionate share	\$ 117,205	\$ 70,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 207,665	\$ 27,202
Total (prior to post-MD contributions)	\$ 706,522	\$ 99,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 606,541

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 305,703
2 nd Fiscal Year	172,662
3 rd Fiscal Year	84,806
4 th Fiscal Year	30,156
5 th Fiscal Year	13,214
Thereafter	0
Total	\$ 606,541

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.22071048%
Employer's proportionate share at MD 0.23821630%

Employer's proportionate share of system NPL/(A) at prior MD \$ 49,057,854
Employer's proportionate share of system NPL/(A) at MD \$ 53,197,809

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 84,842,674
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,700,611

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,025,815
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 175,013
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,066,878)

Employer's Total Pension Expense/(Income) \$ 7,133,950

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,393,366	\$ 75,823
Changes of assumptions	\$ 3,091,588	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,481,792	\$ 0
Changes in proportionate share	\$ 3,417,925	\$ 1,796,028
Differences between employer contributions and employer's proportionate share of system contributions	\$ 151,881	\$ 2,816,324
Total (prior to post-MD contributions)	\$ 14,536,552	\$ 4,688,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,848,377

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,271,196
2 nd Fiscal Year	2,347,916
3 rd Fiscal Year	1,406,607
4 th Fiscal Year	557,115
5 th Fiscal Year	265,543
Thereafter	0
Total	\$ 9,848,377

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.12471602%
Employer's proportionate share at MD 0.11955848%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,720,932
Employer's proportionate share of system NPL/(A) at MD \$ 26,699,471

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 42,581,726
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,400,781

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,028,079
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 686,658
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (766,911)

Employer's Total Pension Expense/(Income) \$ 3,947,826

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,703,098	\$ 38,055
Changes of assumptions	\$ 1,551,639	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,249,369	\$ 0
Changes in proportionate share	\$ 3,273,219	\$ 1,334,602
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,663	\$ 2,297,620
Total (prior to post-MD contributions)	\$ 8,778,988	\$ 3,670,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,108,711

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,910,954
2 nd Fiscal Year	1,416,896
3 rd Fiscal Year	935,952
4 th Fiscal Year	(60,148)
5 th Fiscal Year	(94,944)
Thereafter	0
Total	\$ 5,108,711

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.19177275%
Employer's proportionate share at MD 0.16626861%

Employer's proportionate share of system NPL/(A) at prior MD \$ 42,625,795
Employer's proportionate share of system NPL/(A) at MD \$ 37,130,649

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 59,217,919
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,636,313

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,601,804
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (878,052)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 364,734

Employer's Total Pension Expense/(Income) \$ 5,088,486

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,368,478	\$ 52,922
Changes of assumptions	\$ 2,157,846	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,128,171	\$ 0
Changes in proportionate share	\$ 987,008	\$ 4,397,693
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,771,595	\$ 720,318
Total (prior to post-MD contributions)	\$ 10,413,098	\$ 5,170,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,242,165

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,792,668
2 nd Fiscal Year	1,734,664
3 rd Fiscal Year	506,081
4 th Fiscal Year	(576,276)
5 th Fiscal Year	(214,972)
Thereafter	0
Total	\$ 5,242,165

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.26213350%
Employer's proportionate share at MD 0.24227388%

Employer's proportionate share of system NPL/(A) at prior MD \$ 58,265,049
Employer's proportionate share of system NPL/(A) at MD \$ 54,103,936

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 86,287,814
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,155,408

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,162,520
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,163,339)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 766,706

Employer's Total Pension Expense/(Income) \$ 6,765,887

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,451,165	\$ 77,115
Changes of assumptions	\$ 3,144,248	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,558,131	\$ 0
Changes in proportionate share	\$ 0	\$ 5,583,163
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,092,312	\$ 1,082,104
Total (prior to post-MD contributions)	\$ 15,245,856	\$ 6,742,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,503,474

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,929,856
2 nd Fiscal Year	2,323,268
3 rd Fiscal Year	1,177,341
4 th Fiscal Year	16,663
5 th Fiscal Year	56,347
Thereafter	0
Total	\$ 8,503,474

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.21525849%
Employer's proportionate share at MD 0.20710025%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,846,027
Employer's proportionate share of system NPL/(A) at MD \$ 46,249,058

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 73,760,440
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 23,212,951

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,977,475
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (693,484)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 779,367

Employer's Total Pension Expense/(Income) \$ 7,063,358

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,950,121	\$ 65,919
Changes of assumptions	\$ 2,687,762	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,896,376	\$ 0
Changes in proportionate share	\$ 0	\$ 1,914,845
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,528,513	\$ 771,624
Total (prior to post-MD contributions)	\$ 13,062,772	\$ 2,752,388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,310,384

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,367,445
2 nd Fiscal Year	2,867,905
3 rd Fiscal Year	1,616,078
4 th Fiscal Year	324,077
5 th Fiscal Year	134,879
Thereafter	0
Total	\$ 10,310,384

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05319581%
Employer's proportionate share at MD 0.04864358%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,823,962
Employer's proportionate share of system NPL/(A) at MD \$ 10,862,950

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,324,807
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,452,244

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,638,865
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (131,619)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 136,141

Employer's Total Pension Expense/(Income) \$ 1,643,387

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 692,923	\$ 15,483
Changes of assumptions	\$ 631,300	\$ 0
Net difference between projected and actual earnings on investments	\$ 915,178	\$ 0
Changes in proportionate share	\$ 359,441	\$ 1,156,857
Differences between employer contributions and employer's proportionate share of system contributions	\$ 679,331	\$ 201,822
Total (prior to post-MD contributions)	\$ 3,278,173	\$ 1,374,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,904,011

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)
1 st Fiscal Year	\$ 1,225,099
2 nd Fiscal Year	564,556
3 rd Fiscal Year	176,082
4 th Fiscal Year	(55,439)
5 th Fiscal Year	(6,288)
Thereafter	0
Total	\$ 1,904,011

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01283150%
Employer's proportionate share at MD 0.01382491%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,852,089
Employer's proportionate share of system NPL/(A) at MD \$ 3,087,341

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,923,854
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,549,573

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 465,779
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,647)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 81,287

Employer's Total Pension Expense/(Income) \$ 529,419

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 196,934	\$ 4,400
Changes of assumptions	\$ 179,421	\$ 0
Net difference between projected and actual earnings on investments	\$ 260,101	\$ 0
Changes in proportionate share	\$ 157,925	\$ 195,872
Differences between employer contributions and employer's proportionate share of system contributions	\$ 343,809	\$ 55,856
Total (prior to post-MD contributions)	\$ 1,138,190	\$ 256,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 882,062

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 384,684
2 nd Fiscal Year	215,455
3 rd Fiscal Year	160,727
4 th Fiscal Year	85,851
5 th Fiscal Year	35,344
Thereafter	0
Total	\$ 882,062

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01411183%
Employer's proportionate share at MD 0.01311204%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,136,671
Employer's proportionate share of system NPL/(A) at MD \$ 2,928,145

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,669,960
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,469,671

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 441,762
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (118,676)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 54,950

Employer's Total Pension Expense/(Income) \$ 378,036

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 186,780	\$ 4,173
Changes of assumptions	\$ 170,169	\$ 0
Net difference between projected and actual earnings on investments	\$ 246,689	\$ 0
Changes in proportionate share	\$ 0	\$ 411,674
Differences between employer contributions and employer's proportionate share of system contributions	\$ 253,794	\$ 58,954
Total (prior to post-MD contributions)	\$ 857,432	\$ 474,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 382,631

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 242,021
2 nd Fiscal Year	95,170
3 rd Fiscal Year	42,110
4 th Fiscal Year	(1,649)
5 th Fiscal Year	4,978
Thereafter	0
Total	\$ 382,631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00182929%
Employer's proportionate share at MD 0.00165884%

Employer's proportionate share of system NPL/(A) at prior MD \$ 406,601
Employer's proportionate share of system NPL/(A) at MD \$ 370,448

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 590,809
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 185,932

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,888
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,070
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,234)

Employer's Total Pension Expense/(Income) \$ 62,724

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,630	\$ 528
Changes of assumptions	\$ 21,529	\$ 0
Net difference between projected and actual earnings on investments	\$ 31,209	\$ 0
Changes in proportionate share	\$ 31,580	\$ 36,596
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,993	\$ 14,173
Total (prior to post-MD contributions)	\$ 114,941	\$ 51,297
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,644

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 48,039
2 nd Fiscal Year	21,389
3 rd Fiscal Year	2,980
4 th Fiscal Year	(6,667)
5 th Fiscal Year	(2,098)
Thereafter	0
Total	\$ 63,644

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04030000%
Employer's proportionate share at MD 0.03874646%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,957,579
Employer's proportionate share of system NPL/(A) at MD \$ 8,652,753

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,799,867
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,342,919

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,305,418
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (194,645)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 162,638

Employer's Total Pension Expense/(Income) \$ 1,273,411

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 551,939	\$ 12,333
Changes of assumptions	\$ 502,854	\$ 0
Net difference between projected and actual earnings on investments	\$ 728,974	\$ 0
Changes in proportionate share	\$ 322,247	\$ 1,081,246
Differences between employer contributions and employer's proportionate share of system contributions	\$ 845,358	\$ 230,673
Total (prior to post-MD contributions)	\$ 2,951,372	\$ 1,324,252
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,627,120

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)
1 st Fiscal Year	\$ 950,715
2 nd Fiscal Year	447,841
3 rd Fiscal Year	156,641
4 th Fiscal Year	33,529
5 th Fiscal Year	38,394
Thereafter	0
Total	\$ 1,627,120

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00013244%
Employer's proportionate share at MD 0.00014141%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,438
Employer's proportionate share of system NPL/(A) at MD \$ 31,579

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 50,364
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,850

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,764
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,312
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,010

Employer's Total Pension Expense/(Income) \$ 16,086

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,014	\$ 45
Changes of assumptions	\$ 1,835	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,660	\$ 0
Changes in proportionate share	\$ 14,247	\$ 51,804
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,569	\$ 2,290
Total (prior to post-MD contributions)	\$ 34,325	\$ 54,139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,814)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,763
2 nd Fiscal Year	(8,914)
3 rd Fiscal Year	(12,115)
4 th Fiscal Year	(3,096)
5 th Fiscal Year	549
Thereafter	0
Total	\$ (19,814)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10210472%
Employer's proportionate share at MD 0.12385869%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,695,064
Employer's proportionate share of system NPL/(A) at MD \$ 27,659,782

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 44,113,281
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,882,773

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,172,959
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,461,614)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,978,349

Employer's Total Pension Expense/(Income) \$ 7,689,694

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,764,354	\$ 39,424
Changes of assumptions	\$ 1,607,447	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,330,273	\$ 0
Changes in proportionate share	\$ 9,587,989	\$ 6,805,058
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,221,533	\$ 2,451,560
Total (prior to post-MD contributions)	\$ 23,511,596	\$ 9,296,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,215,554

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)
1 st Fiscal Year	\$ 6,887,319
2 nd Fiscal Year	3,865,613
3 rd Fiscal Year	2,323,901
4 th Fiscal Year	951,620
5 th Fiscal Year	187,100
Thereafter	0
Total	\$ 14,215,554

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00306179%
Employer's proportionate share at MD 0.00218767%

Employer's proportionate share of system NPL/(A) at prior MD \$ 680,551
Employer's proportionate share of system NPL/(A) at MD \$ 488,544

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 779,156
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 245,206

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 73,705
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,982)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,562

Employer's Total Pension Expense/(Income) \$ 85,285

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,163	\$ 696
Changes of assumptions	\$ 28,392	\$ 0
Net difference between projected and actual earnings on investments	\$ 41,159	\$ 0
Changes in proportionate share	\$ 88,712	\$ 137,547
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,080	\$ 15,559
Total (prior to post-MD contributions)	\$ 210,506	\$ 153,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,704

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 67,910
2 nd Fiscal Year	25,659
3 rd Fiscal Year	(2,908)
4 th Fiscal Year	(23,322)
5 th Fiscal Year	(10,636)
Thereafter	0
Total	\$ 56,704

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.36078003%
Employer's proportionate share at MD 0.33189120%

Employer's proportionate share of system NPL/(A) at prior MD \$ 80,191,453
Employer's proportionate share of system NPL/(A) at MD \$ 74,117,030

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 118,205,752
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,200,217

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,181,843
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,418,242)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,089,194

Employer's Total Pension Expense/(Income) \$ 8,852,795

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,727,754	\$ 105,639
Changes of assumptions	\$ 4,307,308	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,244,188	\$ 0
Changes in proportionate share	\$ 0	\$ 8,518,137
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,804,576	\$ 1,438,528
Total (prior to post-MD contributions)	\$ 21,083,826	\$ 10,062,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,021,522

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)
1 st Fiscal Year	\$ 6,572,842
2 nd Fiscal Year	3,037,433
3 rd Fiscal Year	1,429,658
4 th Fiscal Year	(77,044)
5 th Fiscal Year	58,633
Thereafter	0
Total	\$ 11,021,522

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.39057995%
Employer's proportionate share at MD 0.38927972%

Employer's proportionate share of system NPL/(A) at prior MD \$ 86,815,153
Employer's proportionate share of system NPL/(A) at MD \$ 86,932,876

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 138,645,141
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,632,642

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,115,336
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,447,919)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,740,072

Employer's Total Pension Expense/(Income) \$ 13,407,489

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,545,248	\$ 123,906
Changes of assumptions	\$ 5,052,101	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,323,894	\$ 0
Changes in proportionate share	\$ 236,615	\$ 3,297,022
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,450,418	\$ 1,557,571
Total (prior to post-MD contributions)	\$ 25,608,276	\$ 4,978,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,629,777

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,336,216
2 nd Fiscal Year	5,471,518
3 rd Fiscal Year	3,249,359
4 th Fiscal Year	1,099,156
5 th Fiscal Year	473,526
Thereafter	0
Total	\$ 20,629,777

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.16329089%
Employer's proportionate share at MD 0.16861791%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,295,062
Employer's proportionate share of system NPL/(A) at MD \$ 37,655,288

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 60,054,641
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,899,636

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,680,955
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (838,413)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 682,219

Employer's Total Pension Expense/(Income) \$ 5,524,761

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,401,944	\$ 53,670
Changes of assumptions	\$ 2,188,336	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,172,371	\$ 0
Changes in proportionate share	\$ 788,474	\$ 2,431,476
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,160,643	\$ 650,436
Total (prior to post-MD contributions)	\$ 11,711,768	\$ 3,135,582
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,576,186

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,083,379
2 nd Fiscal Year	2,179,239
3 rd Fiscal Year	1,405,244
4 th Fiscal Year	617,860
5 th Fiscal Year	290,463
Thereafter	0
Total	\$ 8,576,186

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02529101%
Employer's proportionate share at MD 0.02161062%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,621,494
Employer's proportionate share of system NPL/(A) at MD \$ 4,826,024

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,696,798
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,422,239

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 728,090
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (847,057)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,089,250

Employer's Total Pension Expense/(Income) \$ 1,970,283

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 307,841	\$ 6,879
Changes of assumptions	\$ 280,464	\$ 0
Net difference between projected and actual earnings on investments	\$ 406,581	\$ 0
Changes in proportionate share	\$ 1,774,771	\$ 2,830,236
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,149,121	\$ 0
Total (prior to post-MD contributions)	\$ 5,918,778	\$ 2,837,115
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,081,663

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,724,656
2 nd Fiscal Year	872,123
3 rd Fiscal Year	430,800
4 th Fiscal Year	82,476
5 th Fiscal Year	(28,392)
Thereafter	0
Total	\$ 3,081,663

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00895190%
Employer's proportionate share at MD 0.01028237%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,989,761
Employer's proportionate share of system NPL/(A) at MD \$ 2,296,231

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,662,150
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,152,505

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 346,426
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (69,705)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 70,786

Employer's Total Pension Expense/(Income) \$ 347,507

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 146,471	\$ 3,273
Changes of assumptions	\$ 133,445	\$ 0
Net difference between projected and actual earnings on investments	\$ 193,452	\$ 0
Changes in proportionate share	\$ 187,760	\$ 156,320
Differences between employer contributions and employer's proportionate share of system contributions	\$ 165,069	\$ 38,257
Total (prior to post-MD contributions)	\$ 826,197	\$ 197,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 628,347

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 259,480
2 nd Fiscal Year	152,517
3 rd Fiscal Year	122,027
4 th Fiscal Year	67,483
5 th Fiscal Year	26,840
Thereafter	0
Total	\$ 628,347

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01697305%
Employer's proportionate share at MD 0.01684323%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,772,641
Employer's proportionate share of system NPL/(A) at MD \$ 3,761,384

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,998,853
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,887,883

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 567,470
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,208)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 183,461

Employer's Total Pension Expense/(Income) \$ 748,723

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 239,930	\$ 5,361
Changes of assumptions	\$ 218,593	\$ 0
Net difference between projected and actual earnings on investments	\$ 316,888	\$ 0
Changes in proportionate share	\$ 117,463	\$ 76,935
Differences between employer contributions and employer's proportionate share of system contributions	\$ 473,232	\$ 69,455
Total (prior to post-MD contributions)	\$ 1,366,106	\$ 151,751
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,214,355

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 593,099
2 nd Fiscal Year	332,649
3 rd Fiscal Year	180,239
4 th Fiscal Year	75,996
5 th Fiscal Year	32,371
Thereafter	0
Total	\$ 1,214,355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00121064%
Employer's proportionate share at MD 0.00099039%

Employer's proportionate share of system NPL/(A) at prior MD \$ 269,092
Employer's proportionate share of system NPL/(A) at MD \$ 221,171

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 352,735
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 111,008

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,368
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,429)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,984

Employer's Total Pension Expense/(Income) \$ 33,923

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,108	\$ 315
Changes of assumptions	\$ 12,853	\$ 0
Net difference between projected and actual earnings on investments	\$ 18,633	\$ 0
Changes in proportionate share	\$ 13,441	\$ 45,384
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,041	\$ 3,977
Total (prior to post-MD contributions)	\$ 84,076	\$ 49,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,400

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,366
2 nd Fiscal Year	11,657
3 rd Fiscal Year	1,889
4 th Fiscal Year	(3,554)
5 th Fiscal Year	(958)
Thereafter	0
Total	\$ 34,400

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00074472%
Employer's proportionate share at MD 0.00141426%

Employer's proportionate share of system NPL/(A) at prior MD \$ 165,531
Employer's proportionate share of system NPL/(A) at MD \$ 315,829

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 503,700
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 158,518

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,648
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,384
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,689

Employer's Total Pension Expense/(Income) \$ 67,721

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,146	\$ 450
Changes of assumptions	\$ 18,354	\$ 0
Net difference between projected and actual earnings on investments	\$ 26,608	\$ 0
Changes in proportionate share	\$ 96,797	\$ 4,321
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,085	\$ 1,358
Total (prior to post-MD contributions)	\$ 182,990	\$ 6,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 176,861

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62,024
2 nd Fiscal Year	46,065
3 rd Fiscal Year	35,299
4 th Fiscal Year	24,130
5 th Fiscal Year	9,342
Thereafter	0
Total	\$ 176,861

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04887359%
Employer's proportionate share at MD 0.04626769%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,863,251
Employer's proportionate share of system NPL/(A) at MD \$ 10,332,373

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,478,614
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,185,941

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,558,818
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (322,339)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 157,510

Employer's Total Pension Expense/(Income) \$ 1,393,989

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 659,078	\$ 14,727
Changes of assumptions	\$ 600,465	\$ 0
Net difference between projected and actual earnings on investments	\$ 870,479	\$ 0
Changes in proportionate share	\$ 1,744	\$ 737,555
Differences between employer contributions and employer's proportionate share of system contributions	\$ 746,285	\$ 190,372
Total (prior to post-MD contributions)	\$ 2,878,051	\$ 942,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,935,397

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,055,159
2 nd Fiscal Year	534,640
3 rd Fiscal Year	279,570
4 th Fiscal Year	41,217
5 th Fiscal Year	24,811
Thereafter	0
Total	\$ 1,935,397

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 1.01342909%
Employer's proportionate share at MD 1.02133889%

Employer's proportionate share of system NPL/(A) at prior MD \$ 225,257,344
Employer's proportionate share of system NPL/(A) at MD \$ 228,082,591

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 363,758,159
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 114,477,359

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 34,410,225
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (827,058)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (517,221)

Employer's Total Pension Expense/(Income) \$ 33,065,946

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,548,863	\$ 325,087
Changes of assumptions	\$ 13,255,010	\$ 0
Net difference between projected and actual earnings on investments	\$ 19,215,430	\$ 0
Changes in proportionate share	\$ 10,596,983	\$ 4,935,967
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,454,297	\$ 4,364,819
Total (prior to post-MD contributions)	\$ 64,070,583	\$ 9,625,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,444,710

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)
1 st Fiscal Year	\$ 25,859,706
2 nd Fiscal Year	14,772,817
3 rd Fiscal Year	10,212,482
4 th Fiscal Year	2,780,888
5 th Fiscal Year	818,817
Thereafter	0
Total	\$ 54,444,710

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.23255340%
Employer's proportionate share at MD 0.25734428%

Employer's proportionate share of system NPL/(A) at prior MD \$ 51,690,209
Employer's proportionate share of system NPL/(A) at MD \$ 57,469,417

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 91,655,260
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 28,844,582

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,670,261
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,077,504)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,955,297

Employer's Total Pension Expense/(Income) \$ 16,548,054

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,665,842	\$ 81,911
Changes of assumptions	\$ 3,339,833	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,841,665	\$ 0
Changes in proportionate share	\$ 21,602,254	\$ 25,993,027
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,118,295	\$ 7,538,673
Total (prior to post-MD contributions)	\$ 60,567,889	\$ 33,613,611
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,954,278

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)
1 st Fiscal Year	\$ 14,530,661
2 nd Fiscal Year	7,010,485
3 rd Fiscal Year	4,029,655
4 th Fiscal Year	1,368,633
5 th Fiscal Year	14,844
Thereafter	0
Total	\$ 26,954,278

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05221928%
Employer's proportionate share at MD 0.04767474%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,606,906
Employer's proportionate share of system NPL/(A) at MD \$ 10,646,592

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,979,747
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,343,651

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,606,224
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (300,577)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (438,134)

Employer's Total Pension Expense/(Income) \$ 867,513

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 679,122	\$ 15,175
Changes of assumptions	\$ 618,726	\$ 0
Net difference between projected and actual earnings on investments	\$ 896,951	\$ 0
Changes in proportionate share	\$ 196,457	\$ 1,024,302
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 926,027
Total (prior to post-MD contributions)	\$ 2,391,256	\$ 1,965,504
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 425,752

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 535,787
2 nd Fiscal Year	99,008
3 rd Fiscal Year	18,790
4 th Fiscal Year	(167,415)
5 th Fiscal Year	(60,418)
Thereafter	0
Total	\$ 425,752

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01605307%
Employer's proportionate share at MD 0.01369222%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,568,155
Employer's proportionate share of system NPL/(A) at MD \$ 3,057,709

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,876,596
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,534,700

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 461,309
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (91,594)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 96,558

Employer's Total Pension Expense/(Income) \$ 466,273

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 195,044	\$ 4,358
Changes of assumptions	\$ 177,699	\$ 0
Net difference between projected and actual earnings on investments	\$ 257,605	\$ 0
Changes in proportionate share	\$ 37,980	\$ 374,786
Differences between employer contributions and employer's proportionate share of system contributions	\$ 430,071	\$ 58,888
Total (prior to post-MD contributions)	\$ 1,098,399	\$ 438,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 660,367

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)
1 st Fiscal Year	\$ 345,623
2 nd Fiscal Year	190,340
3 rd Fiscal Year	114,984
4 th Fiscal Year	8,425
5 th Fiscal Year	995
Thereafter	0
Total	\$ 660,367

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05903744%
Employer's proportionate share at MD 0.05666705%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,122,395
Employer's proportionate share of system NPL/(A) at MD \$ 12,654,730

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,182,431
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,351,559

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,909,186
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (469,529)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,457)

Employer's Total Pension Expense/(Income) \$ 1,414,200

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 807,216	\$ 18,037
Changes of assumptions	\$ 735,429	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,066,132	\$ 0
Changes in proportionate share	\$ 10,244	\$ 1,184,481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 491,407	\$ 288,413
Total (prior to post-MD contributions)	\$ 3,110,428	\$ 1,490,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,619,497

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 948,249
2 nd Fiscal Year	383,977
3 rd Fiscal Year	256,423
4 th Fiscal Year	15,053
5 th Fiscal Year	15,794
Thereafter	0
Total	\$ 1,619,497

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06786318%
Employer's proportionate share at MD 0.07374249%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,084,114
Employer's proportionate share of system NPL/(A) at MD \$ 16,467,970

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,263,988
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,265,470

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,484,480
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,498,212)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,778,758

Employer's Total Pension Expense/(Income) \$ 4,765,026

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,050,454	\$ 23,472
Changes of assumptions	\$ 957,035	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,387,388	\$ 0
Changes in proportionate share	\$ 7,405,149	\$ 5,686,233
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,067,851	\$ 2,857,294
Total (prior to post-MD contributions)	\$ 17,867,877	\$ 8,566,999
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,300,878

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,745,638
2 nd Fiscal Year	2,772,424
3 rd Fiscal Year	1,472,217
4 th Fiscal Year	358,540
5 th Fiscal Year	(47,940)
Thereafter	0
Total	\$ 9,300,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.15610251%
Employer's proportionate share at MD 0.14884778%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,697,284
Employer's proportionate share of system NPL/(A) at MD \$ 33,240,277

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 53,013,348
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,683,689

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,014,874
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,033,405)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,646,644

Employer's Total Pension Expense/(Income) \$ 12,628,113

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,120,321	\$ 47,377
Changes of assumptions	\$ 1,931,757	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,800,416	\$ 0
Changes in proportionate share	\$ 9,225,551	\$ 14,667,510
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,487,878	\$ 0
Total (prior to post-MD contributions)	\$ 36,565,923	\$ 14,714,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,851,036

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,420,766
2 nd Fiscal Year	6,376,841
3 rd Fiscal Year	3,167,122
4 th Fiscal Year	864,625
5 th Fiscal Year	21,683
Thereafter	0
Total	\$ 21,851,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02178918%
Employer's proportionate share at MD 0.01938415%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,843,134
Employer's proportionate share of system NPL/(A) at MD \$ 4,328,815

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,903,823
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,172,684

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 653,077
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (121,971)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,122

Employer's Total Pension Expense/(Income) \$ 560,228

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 276,125	\$ 6,170
Changes of assumptions	\$ 251,569	\$ 0
Net difference between projected and actual earnings on investments	\$ 364,693	\$ 0
Changes in proportionate share	\$ 126,887	\$ 460,015
Differences between employer contributions and employer's proportionate share of system contributions	\$ 251,109	\$ 114,451
Total (prior to post-MD contributions)	\$ 1,270,383	\$ 580,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 689,747

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 438,475
2 nd Fiscal Year	213,779
3 rd Fiscal Year	73,419
4 th Fiscal Year	(30,708)
5 th Fiscal Year	(5,218)
Thereafter	0
Total	\$ 689,747

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02076193%
Employer's proportionate share at MD 0.01923650%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,614,805
Employer's proportionate share of system NPL/(A) at MD \$ 4,295,842

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,851,236
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,156,134

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 648,103
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,251)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,504

Employer's Total Pension Expense/(Income) \$ 620,356

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 274,022	\$ 6,123
Changes of assumptions	\$ 249,653	\$ 0
Net difference between projected and actual earnings on investments	\$ 361,915	\$ 0
Changes in proportionate share	\$ 136,659	\$ 407,978
Differences between employer contributions and employer's proportionate share of system contributions	\$ 186,190	\$ 77,114
Total (prior to post-MD contributions)	\$ 1,208,439	\$ 491,215
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 717,224

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 447,257
2 nd Fiscal Year	216,459
3 rd Fiscal Year	75,234
4 th Fiscal Year	(20,766)
5 th Fiscal Year	(960)
Thereafter	0
Total	\$ 717,224

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05141428%
Employer's proportionate share at MD 0.04718044%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,427,977
Employer's proportionate share of system NPL/(A) at MD \$ 10,536,206

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,803,698
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,288,247

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,589,570
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (324,241)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 255,104

Employer's Total Pension Expense/(Income) \$ 1,520,433

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 672,080	\$ 15,017
Changes of assumptions	\$ 612,311	\$ 0
Net difference between projected and actual earnings on investments	\$ 887,651	\$ 0
Changes in proportionate share	\$ 1,256,866	\$ 1,532,819
Differences between employer contributions and employer's proportionate share of system contributions	\$ 814,159	\$ 193,875
Total (prior to post-MD contributions)	\$ 4,243,067	\$ 1,741,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,501,356

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)
1 st Fiscal Year	\$ 1,232,372
2 nd Fiscal Year	668,044
3 rd Fiscal Year	498,430
4 th Fiscal Year	100,397
5 th Fiscal Year	2,113
Thereafter	0
Total	\$ 2,501,356

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02688879%
Employer's proportionate share at MD 0.02515278%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,976,637
Employer's proportionate share of system NPL/(A) at MD \$ 5,617,050

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,958,367
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,819,264

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 847,430
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (160,987)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,412)

Employer's Total Pension Expense/(Income) \$ 653,031

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 358,299	\$ 8,006
Changes of assumptions	\$ 326,435	\$ 0
Net difference between projected and actual earnings on investments	\$ 473,223	\$ 0
Changes in proportionate share	\$ 8,425	\$ 515,887
Differences between employer contributions and employer's proportionate share of system contributions	\$ 211,185	\$ 144,376
Total (prior to post-MD contributions)	\$ 1,377,567	\$ 668,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 709,298

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 441,635
2 nd Fiscal Year	190,179
3 rd Fiscal Year	92,242
4 th Fiscal Year	(14,944)
5 th Fiscal Year	185
Thereafter	0
Total	\$ 709,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01418359%
Employer's proportionate share at MD 0.01591518%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,152,621
Employer's proportionate share of system NPL/(A) at MD \$ 3,554,134

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,668,321
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,783,862

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 536,203
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (680,160)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,346,188

Employer's Total Pension Expense/(Income) \$ 1,202,231

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 226,710	\$ 5,066
Changes of assumptions	\$ 206,548	\$ 0
Net difference between projected and actual earnings on investments	\$ 299,428	\$ 0
Changes in proportionate share	\$ 795,256	\$ 1,284,312
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,077,033	\$ 0
Total (prior to post-MD contributions)	\$ 3,604,975	\$ 1,289,378
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,315,597

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,158,540
2 nd Fiscal Year	660,834
3 rd Fiscal Year	309,989
4 th Fiscal Year	147,529
5 th Fiscal Year	38,705
Thereafter	0
Total	\$ 2,315,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02577245%
Employer's proportionate share at MD 0.02713781%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,728,505
Employer's proportionate share of system NPL/(A) at MD \$ 6,060,341

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,665,352
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,041,757

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 914,308
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 121,917
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 90,080

Employer's Total Pension Expense/(Income) \$ 1,126,305

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 386,575	\$ 8,638
Changes of assumptions	\$ 352,196	\$ 0
Net difference between projected and actual earnings on investments	\$ 510,570	\$ 0
Changes in proportionate share	\$ 265,948	\$ 76,302
Differences between employer contributions and employer's proportionate share of system contributions	\$ 458,102	\$ 96,537
Total (prior to post-MD contributions)	\$ 1,973,391	\$ 181,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,791,914

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 811,365
2 nd Fiscal Year	472,625
3 rd Fiscal Year	327,558
4 th Fiscal Year	131,417
5 th Fiscal Year	48,949
Thereafter	0
Total	\$ 1,791,914

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02252099%
Employer's proportionate share at MD 0.01996344%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,005,795
Employer's proportionate share of system NPL/(A) at MD \$ 4,458,181

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,110,142
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,237,614

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 672,594
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,174)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 117,049

Employer's Total Pension Expense/(Income) \$ 771,469

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 284,377	\$ 6,354
Changes of assumptions	\$ 259,087	\$ 0
Net difference between projected and actual earnings on investments	\$ 375,591	\$ 0
Changes in proportionate share	\$ 444,558	\$ 440,874
Differences between employer contributions and employer's proportionate share of system contributions	\$ 388,424	\$ 30,662
Total (prior to post-MD contributions)	\$ 1,752,037	\$ 477,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,274,147

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 626,674
2 nd Fiscal Year	399,808
3 rd Fiscal Year	243,508
4 th Fiscal Year	12,121
5 th Fiscal Year	(7,964)
Thereafter	0
Total	\$ 1,274,147

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07668630%
Employer's proportionate share at MD 0.07807005%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,045,250
Employer's proportionate share of system NPL/(A) at MD \$ 17,434,389

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,805,284
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,750,527

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,630,281
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 583,065
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (638,078)

Employer's Total Pension Expense/(Income) \$ 2,575,268

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,112,099	\$ 24,849
Changes of assumptions	\$ 1,013,199	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,468,807	\$ 0
Changes in proportionate share	\$ 1,941,381	\$ 477,181
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,484,912
Total (prior to post-MD contributions)	\$ 5,535,486	\$ 1,986,942
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,548,544

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,953,120
2 nd Fiscal Year	939,617
3 rd Fiscal Year	580,029
4 th Fiscal Year	72,332
5 th Fiscal Year	3,446
Thereafter	0
Total	\$ 3,548,544

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07554231%
Employer's proportionate share at MD 0.09734891%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,790,973
Employer's proportionate share of system NPL/(A) at MD \$ 21,739,691

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 34,671,607
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,911,409

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,279,810
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,483,144
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,565,715)

Employer's Total Pension Expense/(Income) \$ 3,197,239

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,386,725	\$ 30,986
Changes of assumptions	\$ 1,263,401	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,831,519	\$ 0
Changes in proportionate share	\$ 12,115,052	\$ 5,023,897
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,280,957
Total (prior to post-MD contributions)	\$ 16,596,697	\$ 9,335,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,260,857

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,707,424
2 nd Fiscal Year	1,694,742
3 rd Fiscal Year	1,911,753
4 th Fiscal Year	831,353
5 th Fiscal Year	115,585
Thereafter	0
Total	\$ 7,260,857

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 255

Employer's Total Pension Expense/(Income) \$ 255

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 335	\$ 0
Total (prior to post-MD contributions)	\$ 335	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 335

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 223
2 nd Fiscal Year	112
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 335

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03607393%
Employer's proportionate share at MD 0.03668236%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,018,240
Employer's proportionate share of system NPL/(A) at MD \$ 8,191,804

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,064,721
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,111,563

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,235,876
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (278,995)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,632

Employer's Total Pension Expense/(Income) \$ 982,513

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 522,536	\$ 11,676
Changes of assumptions	\$ 476,066	\$ 0
Net difference between projected and actual earnings on investments	\$ 690,140	\$ 0
Changes in proportionate share	\$ 196,806	\$ 750,585
Differences between employer contributions and employer's proportionate share of system contributions	\$ 295,253	\$ 148,759
Total (prior to post-MD contributions)	\$ 2,180,801	\$ 911,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,269,781

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 731,838
2 nd Fiscal Year	347,372
3 rd Fiscal Year	141,130
4 th Fiscal Year	20,557
5 th Fiscal Year	28,884
Thereafter	0
Total	\$ 1,269,781

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08197757%
Employer's proportionate share at MD 0.08079899%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,221,353
Employer's proportionate share of system NPL/(A) at MD \$ 18,043,808

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,777,218
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,056,401

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,722,222
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 262,765
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,062,787)

Employer's Total Pension Expense/(Income) \$ 1,922,200

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,150,973	\$ 25,718
Changes of assumptions	\$ 1,048,615	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,520,149	\$ 0
Changes in proportionate share	\$ 2,484,142	\$ 1,536,321
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,635	\$ 2,694,460
Total (prior to post-MD contributions)	\$ 6,284,514	\$ 4,256,499
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,028,015

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,280,141
2 nd Fiscal Year	528,189
3 rd Fiscal Year	474,034
4 th Fiscal Year	(139,409)
5 th Fiscal Year	(114,939)
Thereafter	0
Total	\$ 2,028,015

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03100453%
Employer's proportionate share at MD 0.02639946%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,891,452
Employer's proportionate share of system NPL/(A) at MD \$ 5,895,455

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,402,383
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,958,999

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 889,432
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (394,560)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 491,433

Employer's Total Pension Expense/(Income) \$ 986,305

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 376,057	\$ 8,403
Changes of assumptions	\$ 342,614	\$ 0
Net difference between projected and actual earnings on investments	\$ 496,678	\$ 0
Changes in proportionate share	\$ 53,889	\$ 948,846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 607,844	\$ 133,725
Total (prior to post-MD contributions)	\$ 1,877,082	\$ 1,090,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 786,108

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 622,104
2 nd Fiscal Year	178,719
3 rd Fiscal Year	65,964
4 th Fiscal Year	(58,518)
5 th Fiscal Year	(22,160)
Thereafter	0
Total	\$ 786,108

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03101321%
Employer's proportionate share at MD 0.03143812%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,893,381
Employer's proportionate share of system NPL/(A) at MD \$ 7,020,674

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,196,942
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,523,760

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,059,191
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 179,639
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (331,129)

Employer's Total Pension Expense/(Income) \$ 907,701

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 447,833	\$ 10,007
Changes of assumptions	\$ 408,006	\$ 0
Net difference between projected and actual earnings on investments	\$ 591,476	\$ 0
Changes in proportionate share	\$ 286,579	\$ 75,084
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 649,253
Total (prior to post-MD contributions)	\$ 1,733,894	\$ 734,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 999,550

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 595,955
2 nd Fiscal Year	249,782
3 rd Fiscal Year	153,486
4 th Fiscal Year	(645)
5 th Fiscal Year	972
Thereafter	0
Total	\$ 999,550

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.12120281%
Employer's proportionate share at MD 0.13029438%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,940,043
Employer's proportionate share of system NPL/(A) at MD \$ 29,096,983

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 46,405,404
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,604,121

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,389,786
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 109,870
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (675,794)

Employer's Total Pension Expense/(Income) \$ 3,823,862

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,856,029	\$ 41,472
Changes of assumptions	\$ 1,690,970	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,451,353	\$ 0
Changes in proportionate share	\$ 1,824,482	\$ 1,412,535
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,095	\$ 1,226,185
Total (prior to post-MD contributions)	\$ 7,832,929	\$ 2,680,192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,152,737

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)
1 st Fiscal Year	\$ 2,777,976
2 nd Fiscal Year	1,165,588
3 rd Fiscal Year	726,733
4 th Fiscal Year	325,952
5 th Fiscal Year	156,488
Thereafter	0
Total	\$ 5,152,737

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00052276%
Employer's proportionate share at MD 0.00069852%

Employer's proportionate share of system NPL/(A) at prior MD \$ 116,195
Employer's proportionate share of system NPL/(A) at MD \$ 155,992

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 248,784
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 78,294

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,534
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,673
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,434

Employer's Total Pension Expense/(Income) \$ 37,641

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,950	\$ 222
Changes of assumptions	\$ 9,065	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,142	\$ 0
Changes in proportionate share	\$ 39,355	\$ 21,788
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,718	\$ 3,658
Total (prior to post-MD contributions)	\$ 85,230	\$ 25,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 59,562

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)
1 st Fiscal Year	\$ 29,064
2 nd Fiscal Year	12,115
3 rd Fiscal Year	7,798
4 th Fiscal Year	7,270
5 th Fiscal Year	3,315
Thereafter	0
Total	\$ 59,562

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 391

Employer's Total Pension Expense/(Income) **\$ 391**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 675	\$ 0
Total (prior to post-MD contributions)	\$ 675	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 675

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 335
2 nd Fiscal Year	263
3 rd Fiscal Year	77
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 675

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07348913%
Employer's proportionate share at MD 0.07023030%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,334,607
Employer's proportionate share of system NPL/(A) at MD \$ 15,683,637

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,013,093
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,871,804

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,366,149
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (337,351)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 286,704

Employer's Total Pension Expense/(Income) \$ 2,315,502

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,000,423	\$ 22,354
Changes of assumptions	\$ 911,454	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,321,310	\$ 0
Changes in proportionate share	\$ 222,694	\$ 1,439,716
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,362,949	\$ 295,622
Total (prior to post-MD contributions)	\$ 4,818,830	\$ 1,757,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,061,138

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,741,778
2 nd Fiscal Year	831,593
3 rd Fiscal Year	353,381
4 th Fiscal Year	75,193
5 th Fiscal Year	59,194
Thereafter	0
Total	\$ 3,061,138

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00602920%
Employer's proportionate share at MD 0.00609619%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,340,125
Employer's proportionate share of system NPL/(A) at MD \$ 1,361,384

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,171,208
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 683,295

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 205,389
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,592)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 78,625

Employer's Total Pension Expense/(Income) \$ 256,422

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,840	\$ 1,940
Changes of assumptions	\$ 79,117	\$ 0
Net difference between projected and actual earnings on investments	\$ 114,693	\$ 0
Changes in proportionate share	\$ 46,427	\$ 159,722
Differences between employer contributions and employer's proportionate share of system contributions	\$ 251,173	\$ 27,868
Total (prior to post-MD contributions)	\$ 578,250	\$ 189,530
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 388,720

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 187,371
2 nd Fiscal Year	102,664
3 rd Fiscal Year	56,438
4 th Fiscal Year	28,024
5 th Fiscal Year	14,223
Thereafter	0
Total	\$ 388,720

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01549537%
Employer's proportionate share at MD 0.01692516%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,444,193
Employer's proportionate share of system NPL/(A) at MD \$ 3,779,680

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,028,033
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,897,066

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 570,230
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (65,787)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 102,650

Employer's Total Pension Expense/(Income) \$ 607,093

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 241,097	\$ 5,387
Changes of assumptions	\$ 219,656	\$ 0
Net difference between projected and actual earnings on investments	\$ 318,429	\$ 0
Changes in proportionate share	\$ 348,113	\$ 450,307
Differences between employer contributions and employer's proportionate share of system contributions	\$ 396,809	\$ 63,628
Total (prior to post-MD contributions)	\$ 1,524,104	\$ 519,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,004,782

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)
1 st Fiscal Year	\$ 480,774
2 nd Fiscal Year	266,997
3 rd Fiscal Year	126,732
4 th Fiscal Year	84,001
5 th Fiscal Year	46,279
Thereafter	0
Total	\$ 1,004,782

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01111698%
Employer's proportionate share at MD 0.01006390%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,470,998
Employer's proportionate share of system NPL/(A) at MD \$ 2,247,442

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,584,340
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,128,018

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 339,066
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,948)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 86,182

Employer's Total Pension Expense/(Income) \$ 408,300

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 143,359	\$ 3,203
Changes of assumptions	\$ 130,610	\$ 0
Net difference between projected and actual earnings on investments	\$ 189,342	\$ 0
Changes in proportionate share	\$ 95,739	\$ 167,059
Differences between employer contributions and employer's proportionate share of system contributions	\$ 337,299	\$ 44,993
Total (prior to post-MD contributions)	\$ 896,349	\$ 215,255
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 681,094

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)
1 st Fiscal Year	\$ 322,593
2 nd Fiscal Year	205,618
3 rd Fiscal Year	119,335
4 th Fiscal Year	25,011
5 th Fiscal Year	8,537
Thereafter	0
Total	\$ 681,094

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00134841%
Employer's proportionate share at MD 0.00138907%

Employer's proportionate share of system NPL/(A) at prior MD \$ 299,714
Employer's proportionate share of system NPL/(A) at MD \$ 310,203

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 494,729
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 155,695

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,800
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (135)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,122

Employer's Total Pension Expense/(Income) \$ 49,787

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,787	\$ 442
Changes of assumptions	\$ 18,027	\$ 0
Net difference between projected and actual earnings on investments	\$ 26,134	\$ 0
Changes in proportionate share	\$ 15,604	\$ 8,280
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,304	\$ 4,356
Total (prior to post-MD contributions)	\$ 98,856	\$ 13,078
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85,778

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 41,232
2 nd Fiscal Year	24,134
3 rd Fiscal Year	13,332
4 th Fiscal Year	4,972
5 th Fiscal Year	2,108
Thereafter	0
Total	\$ 85,778

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03522750%
Employer's proportionate share at MD 0.03326965%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,830,102
Employer's proportionate share of system NPL/(A) at MD \$ 7,429,687

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,849,257
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,729,048

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,120,897
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,806)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (547,692)

Employer's Total Pension Expense/(Income) \$ 496,399

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 473,923	\$ 10,590
Changes of assumptions	\$ 431,776	\$ 0
Net difference between projected and actual earnings on investments	\$ 625,934	\$ 0
Changes in proportionate share	\$ 856,907	\$ 689,676
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,450,454
Total (prior to post-MD contributions)	\$ 2,388,540	\$ 2,150,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 237,820

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 367,164
2 nd Fiscal Year	50,963
3 rd Fiscal Year	22,533
4 th Fiscal Year	(138,347)
5 th Fiscal Year	(64,494)
Thereafter	0
Total	\$ 237,820

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04909770%
Employer's proportionate share at MD 0.04739323%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,913,065
Employer's proportionate share of system NPL/(A) at MD \$ 10,583,726

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,879,485
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,312,098

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,596,739
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,096,279)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,992,827

Employer's Total Pension Expense/(Income) \$ 2,493,287

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 675,111	\$ 15,085
Changes of assumptions	\$ 615,073	\$ 0
Net difference between projected and actual earnings on investments	\$ 891,654	\$ 0
Changes in proportionate share	\$ 4,055,546	\$ 4,325,034
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,815,037	\$ 1,911,362
Total (prior to post-MD contributions)	\$ 10,052,421	\$ 6,251,481
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,800,940

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,258,224
2 nd Fiscal Year	1,018,056
3 rd Fiscal Year	592,634
4 th Fiscal Year	33,499
5 th Fiscal Year	(101,473)
Thereafter	0
Total	\$ 3,800,940

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 2.26656895%
Employer's proportionate share at MD 2.14042337%

Employer's proportionate share of system NPL/(A) at prior MD \$ 503,795,782
Employer's proportionate share of system NPL/(A) at MD \$ 477,993,459

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 762,329,204
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 239,910,588

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 72,113,626
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,868,390)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,732,090)

Employer's Total Pension Expense/(Income) \$ 56,513,146

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,490,101	\$ 681,286
Changes of assumptions	\$ 27,778,570	\$ 0
Net difference between projected and actual earnings on investments	\$ 40,269,842	\$ 0
Changes in proportionate share	\$ 30,308,015	\$ 33,897,571
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,282	\$ 24,563,798
Total (prior to post-MD contributions)	\$ 128,903,810	\$ 59,142,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 69,761,155

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 42,110,763
2 nd Fiscal Year	18,987,965
3 rd Fiscal Year	11,894,478
4 th Fiscal Year	(1,857,698)
5 th Fiscal Year	(1,374,353)
Thereafter	0
Total	\$ 69,761,155

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01806904%
Employer's proportionate share at MD 0.01803874%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,016,249
Employer's proportionate share of system NPL/(A) at MD \$ 4,028,362

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,424,644
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,021,883

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 607,748
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (120,329)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 101,940

Employer's Total Pension Expense/(Income) \$ 589,359

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 256,960	\$ 5,742
Changes of assumptions	\$ 234,108	\$ 0
Net difference between projected and actual earnings on investments	\$ 339,380	\$ 0
Changes in proportionate share	\$ 137,881	\$ 200,759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 300,592	\$ 34,258
Total (prior to post-MD contributions)	\$ 1,268,921	\$ 240,759
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,028,162

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 511,119
2 nd Fiscal Year	313,096
3 rd Fiscal Year	152,481
4 th Fiscal Year	34,733
5 th Fiscal Year	16,734
Thereafter	0
Total	\$ 1,028,162

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 502

Employer's Total Pension Expense/(Income) **\$ 502**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,747	\$ 0
Total (prior to post-MD contributions)	\$ 1,747	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,747

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 453
2 nd Fiscal Year	453
3 rd Fiscal Year	453
4 th Fiscal Year	294
5 th Fiscal Year	94
Thereafter	0
Total	\$ 1,747

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03911015%
Employer's proportionate share at MD 0.03482539%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,693,108
Employer's proportionate share of system NPL/(A) at MD \$ 7,777,110

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,403,346
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,903,424

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,173,312
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (549,979)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 110,927

Employer's Total Pension Expense/(Income) \$ 734,260

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 496,084	\$ 11,085
Changes of assumptions	\$ 451,966	\$ 0
Net difference between projected and actual earnings on investments	\$ 655,204	\$ 0
Changes in proportionate share	\$ 0	\$ 1,403,363
Differences between employer contributions and employer's proportionate share of system contributions	\$ 707,477	\$ 187,025
Total (prior to post-MD contributions)	\$ 2,310,731	\$ 1,601,473
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 709,258

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)
1 st Fiscal Year	\$ 500,350
2 nd Fiscal Year	159,294
3 rd Fiscal Year	83,094
4 th Fiscal Year	(31,316)
5 th Fiscal Year	(2,164)
Thereafter	0
Total	\$ 709,258

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.35326568%
Employer's proportionate share at MD 0.34566497%

Employer's proportionate share of system NPL/(A) at prior MD \$ 78,521,220
Employer's proportionate share of system NPL/(A) at MD \$ 77,192,950

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 123,111,392
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,744,058

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,645,899
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,326,470)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,116,925

Employer's Total Pension Expense/(Income) \$ 11,436,354

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,923,960	\$ 110,023
Changes of assumptions	\$ 4,486,065	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,503,327	\$ 0
Changes in proportionate share	\$ 23,617	\$ 3,914,022
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,687,704	\$ 1,386,576
Total (prior to post-MD contributions)	\$ 21,624,673	\$ 5,410,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,214,052

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,484,113
2 nd Fiscal Year	4,291,376
3 rd Fiscal Year	2,477,600
4 th Fiscal Year	658,335
5 th Fiscal Year	302,629
Thereafter	0
Total	\$ 16,214,052

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08223485%
Employer's proportionate share at MD 0.09259518%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,278,540
Employer's proportionate share of system NPL/(A) at MD \$ 20,678,101

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,978,527
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,378,584

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,119,651
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (712,018)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,003,103

Employer's Total Pension Expense/(Income) \$ 5,410,736

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,319,008	\$ 29,473
Changes of assumptions	\$ 1,201,707	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,742,082	\$ 0
Changes in proportionate share	\$ 4,403,757	\$ 3,464,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,686,916	\$ 640,290
Total (prior to post-MD contributions)	\$ 13,353,470	\$ 4,133,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,219,519

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,588,919
2 nd Fiscal Year	2,521,669
3 rd Fiscal Year	1,422,376
4 th Fiscal Year	553,139
5 th Fiscal Year	133,416
Thereafter	0
Total	\$ 9,219,519

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 1.64888052%
Employer's proportionate share at MD 1.78396212%

Employer's proportionate share of system NPL/(A) at prior MD \$ 366,500,675
Employer's proportionate share of system NPL/(A) at MD \$ 398,389,513

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 635,372,629
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 199,956,423

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 60,103,986
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,695,047)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 36,646,732

Employer's Total Pension Expense/(Income) \$ 85,055,671

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,412,349	\$ 567,826
Changes of assumptions	\$ 23,152,390	\$ 0
Net difference between projected and actual earnings on investments	\$ 33,563,394	\$ 0
Changes in proportionate share	\$ 131,853,846	\$ 97,908,525
Differences between employer contributions and employer's proportionate share of system contributions	\$ 94,372,106	\$ 73,996,209
Total (prior to post-MD contributions)	\$ 308,354,085	\$ 172,472,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 135,881,525

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 73,601,369
2 nd Fiscal Year	37,100,625
3 rd Fiscal Year	22,249,115
4 th Fiscal Year	4,195,636
5 th Fiscal Year	(1,265,221)
Thereafter	0
Total	\$ 135,881,525

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06277367%
Employer's proportionate share at MD 0.05028276%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,952,856
Employer's proportionate share of system NPL/(A) at MD \$ 11,229,008

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,908,614
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,635,972

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,694,091
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,905,769)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,744,556

Employer's Total Pension Expense/(Income) \$ 4,532,878

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 716,273	\$ 16,005
Changes of assumptions	\$ 652,573	\$ 0
Net difference between projected and actual earnings on investments	\$ 946,018	\$ 0
Changes in proportionate share	\$ 6,038,824	\$ 8,804,899
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,837,363	\$ 2,464
Total (prior to post-MD contributions)	\$ 17,191,051	\$ 8,823,368
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,367,683

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,433,149
2 nd Fiscal Year	2,456,438
3 rd Fiscal Year	1,331,916
4 th Fiscal Year	256,841
5 th Fiscal Year	(110,661)
Thereafter	0
Total	\$ 8,367,683

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.54568210%
Employer's proportionate share at MD 0.54998294%

Employer's proportionate share of system NPL/(A) at prior MD \$ 121,290,085
Employer's proportionate share of system NPL/(A) at MD \$ 122,820,677

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 195,880,900
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 61,645,155

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,529,635
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,597,573
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,855,758)

Employer's Total Pension Expense/(Income) \$ 13,271,450

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,834,448	\$ 175,057
Changes of assumptions	\$ 7,137,719	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,347,358	\$ 0
Changes in proportionate share	\$ 15,129,289	\$ 3,983,846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,406,452
Total (prior to post-MD contributions)	\$ 40,448,814	\$ 22,565,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,883,459

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)
1 st Fiscal Year	\$ 10,476,805
2 nd Fiscal Year	4,976,666
3 rd Fiscal Year	3,312,777
4 th Fiscal Year	(466,085)
5 th Fiscal Year	(416,705)
Thereafter	0
Total	\$ 17,883,459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06665644%
Employer's proportionate share at MD 0.06495367%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,815,889
Employer's proportionate share of system NPL/(A) at MD \$ 14,505,275

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,133,778
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,280,370

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,188,373
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (253,557)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,861

Employer's Total Pension Expense/(Income) \$ 1,969,677

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 925,258	\$ 20,674
Changes of assumptions	\$ 842,973	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,222,036	\$ 0
Changes in proportionate share	\$ 65,567	\$ 561,471
Differences between employer contributions and employer's proportionate share of system contributions	\$ 537,342	\$ 265,993
Total (prior to post-MD contributions)	\$ 3,593,176	\$ 848,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,745,038

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,447,397
2 nd Fiscal Year	745,486
3 rd Fiscal Year	471,935
4 th Fiscal Year	59,162
5 th Fiscal Year	21,059
Thereafter	0
Total	\$ 2,745,038

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.70419846%
Employer's proportionate share at MD 0.68508119%

Employer's proportionate share of system NPL/(A) at prior MD \$ 156,523,901
Employer's proportionate share of system NPL/(A) at MD \$ 152,990,447

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 243,997,242
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,787,720

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,081,269
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,767,609)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 90,806

Employer's Total Pension Expense/(Income) \$ 17,404,466

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,758,908	\$ 218,058
Changes of assumptions	\$ 8,891,034	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,889,091	\$ 0
Changes in proportionate share	\$ 0	\$ 10,433,234
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,581,477	\$ 3,273,629
Total (prior to post-MD contributions)	\$ 38,120,510	\$ 13,924,921
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,195,589

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,164,389
2 nd Fiscal Year	6,360,889
3 rd Fiscal Year	3,617,436
4 th Fiscal Year	641,108
5 th Fiscal Year	411,767
Thereafter	0
Total	\$ 24,195,589

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03818423%
Employer's proportionate share at MD 0.03683959%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,487,301
Employer's proportionate share of system NPL/(A) at MD \$ 8,226,916

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,120,720
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,129,187

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,241,173
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (135,124)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (288,982)

Employer's Total Pension Expense/(Income) \$ 817,067

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 524,776	\$ 11,726
Changes of assumptions	\$ 478,107	\$ 0
Net difference between projected and actual earnings on investments	\$ 693,099	\$ 0
Changes in proportionate share	\$ 673,760	\$ 718,292
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,287	\$ 780,049
Total (prior to post-MD contributions)	\$ 2,385,029	\$ 1,510,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 874,962

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 630,646
2 nd Fiscal Year	201,336
3 rd Fiscal Year	116,426
4 th Fiscal Year	(47,988)
5 th Fiscal Year	(25,459)
Thereafter	0
Total	\$ 874,962

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07450719%
Employer's proportionate share at MD 0.07562968%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,560,894
Employer's proportionate share of system NPL/(A) at MD \$ 16,889,412

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,936,126
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,476,996

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,548,062
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,541,646)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,661,143

Employer's Total Pension Expense/(Income) \$ 6,667,559

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,077,337	\$ 24,073
Changes of assumptions	\$ 981,527	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,422,894	\$ 0
Changes in proportionate share	\$ 5,203,430	\$ 8,427,698
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,557,640	\$ 0
Total (prior to post-MD contributions)	\$ 20,242,828	\$ 8,451,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,791,057

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,078,933
2 nd Fiscal Year	3,344,006
3 rd Fiscal Year	1,729,244
4 th Fiscal Year	583,460
5 th Fiscal Year	55,415
Thereafter	0
Total	\$ 11,791,057

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.17139632%
Employer's proportionate share at MD 0.16611125%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,096,676
Employer's proportionate share of system NPL/(A) at MD \$ 37,095,507

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 59,161,874
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,618,675

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,596,502
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 507,502
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,559,897)

Employer's Total Pension Expense/(Income) \$ 4,544,107

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,366,237	\$ 52,872
Changes of assumptions	\$ 2,155,804	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,125,211	\$ 0
Changes in proportionate share	\$ 2,348,100	\$ 1,302,164
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,624,095
Total (prior to post-MD contributions)	\$ 9,995,352	\$ 4,979,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,016,221

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,242,043
2 nd Fiscal Year	1,357,626
3 rd Fiscal Year	750,645
4 th Fiscal Year	(220,481)
5 th Fiscal Year	(113,613)
Thereafter	0
Total	\$ 5,016,221

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01904617%
Employer's proportionate share at MD 0.01646797%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,233,438
Employer's proportionate share of system NPL/(A) at MD \$ 3,677,582

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,865,202
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,845,822

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 554,827
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (176,514)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,859

Employer's Total Pension Expense/(Income) \$ 390,172

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 234,584	\$ 5,242
Changes of assumptions	\$ 213,723	\$ 0
Net difference between projected and actual earnings on investments	\$ 309,828	\$ 0
Changes in proportionate share	\$ 33,016	\$ 558,113
Differences between employer contributions and employer's proportionate share of system contributions	\$ 223,834	\$ 95,830
Total (prior to post-MD contributions)	\$ 1,014,985	\$ 659,185
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 355,800

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 276,742
2 nd Fiscal Year	89,861
3 rd Fiscal Year	28,801
4 th Fiscal Year	(30,514)
5 th Fiscal Year	(9,090)
Thereafter	0
Total	\$ 355,800

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01401581%
Employer's proportionate share at MD 0.02011890%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,115,328
Employer's proportionate share of system NPL/(A) at MD \$ 4,492,897

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,165,510
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,255,039

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 677,832
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 320,473
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (196,824)

Employer's Total Pension Expense/(Income) \$ 801,481

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 286,592	\$ 6,404
Changes of assumptions	\$ 261,105	\$ 0
Net difference between projected and actual earnings on investments	\$ 378,516	\$ 0
Changes in proportionate share	\$ 1,167,992	\$ 46,744
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 420,350
Total (prior to post-MD contributions)	\$ 2,094,205	\$ 473,498
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,620,707

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 651,374
2 nd Fiscal Year	408,950
3 rd Fiscal Year	298,073
4 th Fiscal Year	188,529
5 th Fiscal Year	73,781
Thereafter	0
Total	\$ 1,620,707

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05820053%
Employer's proportionate share at MD 0.05727408%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,936,373
Employer's proportionate share of system NPL/(A) at MD \$ 12,790,290

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,398,630
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,419,598

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,929,638
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (331,924)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,092,062

Employer's Total Pension Expense/(Income) \$ 2,689,776

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 815,863	\$ 18,230
Changes of assumptions	\$ 743,307	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,077,552	\$ 0
Changes in proportionate share	\$ 4,179,465	\$ 3,510,218
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,002,530	\$ 2,517,444
Total (prior to post-MD contributions)	\$ 9,818,717	\$ 6,045,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,772,825

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,313,066
2 nd Fiscal Year	990,060
3 rd Fiscal Year	569,110
4 th Fiscal Year	8,882
5 th Fiscal Year	(108,291)
Thereafter	0
Total	\$ 3,772,825

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05790644%
Employer's proportionate share at MD 0.05934350%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,871,005
Employer's proportionate share of system NPL/(A) at MD \$ 13,252,427

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,135,671
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,651,550

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,999,359
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (424,530)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 252,603

Employer's Total Pension Expense/(Income) \$ 1,827,432

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 845,342	\$ 18,889
Changes of assumptions	\$ 770,164	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,116,486	\$ 0
Changes in proportionate share	\$ 202,802	\$ 950,562
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,214,192	\$ 258,448
Total (prior to post-MD contributions)	\$ 4,148,986	\$ 1,227,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,921,087

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,350,902
2 nd Fiscal Year	702,551
3 rd Fiscal Year	532,313
4 th Fiscal Year	238,942
5 th Fiscal Year	96,380
Thereafter	0
Total	\$ 2,921,087

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00939234%
Employer's proportionate share at MD 0.01062097%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,087,658
Employer's proportionate share of system NPL/(A) at MD \$ 2,371,846

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,782,745
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,190,458

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 357,834
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (248,691)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 461,902

Employer's Total Pension Expense/(Income) \$ 571,045

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 151,295	\$ 3,381
Changes of assumptions	\$ 137,840	\$ 0
Net difference between projected and actual earnings on investments	\$ 199,823	\$ 0
Changes in proportionate share	\$ 669,158	\$ 689,514
Differences between employer contributions and employer's proportionate share of system contributions	\$ 800,689	\$ 241,855
Total (prior to post-MD contributions)	\$ 1,958,805	\$ 934,750
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,024,055

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 535,655
2 nd Fiscal Year	282,523
3 rd Fiscal Year	144,406
4 th Fiscal Year	53,933
5 th Fiscal Year	7,537
Thereafter	0
Total	\$ 1,024,055

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04454763%
Employer's proportionate share at MD 0.05214531%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,901,710
Employer's proportionate share of system NPL/(A) at MD \$ 11,644,947

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,571,977
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,844,737

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,756,843
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (605,192)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,675,476

Employer's Total Pension Expense/(Income) \$ 2,827,127

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 742,804	\$ 16,598
Changes of assumptions	\$ 676,746	\$ 0
Net difference between projected and actual earnings on investments	\$ 981,060	\$ 0
Changes in proportionate share	\$ 2,792,379	\$ 2,233,847
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,671,612	\$ 419,565
Total (prior to post-MD contributions)	\$ 7,864,601	\$ 2,670,010
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,194,591

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)
1 st Fiscal Year	\$ 2,438,620
2 nd Fiscal Year	1,424,640
3 rd Fiscal Year	867,859
4 th Fiscal Year	368,695
5 th Fiscal Year	94,777
Thereafter	0
Total	\$ 5,194,591

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.11009206%
Employer's proportionate share at MD 0.11638503%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,470,429
Employer's proportionate share of system NPL/(A) at MD \$ 25,990,785

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 41,451,476
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,045,083

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,921,162
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 604,693
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,296,894)

Employer's Total Pension Expense/(Income) \$ 2,228,961

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,657,892	\$ 37,045
Changes of assumptions	\$ 1,510,453	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,189,663	\$ 0
Changes in proportionate share	\$ 4,675,271	\$ 1,725,775
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,961,220
Total (prior to post-MD contributions)	\$ 10,033,279	\$ 7,724,040
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,309,239

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)
1 st Fiscal Year	\$ 1,658,777
2 nd Fiscal Year	503,208
3 rd Fiscal Year	391,585
4 th Fiscal Year	(146,440)
5 th Fiscal Year	(97,890)
Thereafter	0
Total	\$ 2,309,239

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03743426%
Employer's proportionate share at MD 0.03556910%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,320,604
Employer's proportionate share of system NPL/(A) at MD \$ 7,943,194

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,668,224
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,986,783

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,198,369
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (94,269)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 118,822

Employer's Total Pension Expense/(Income) \$ 1,222,922

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 506,678	\$ 11,321
Changes of assumptions	\$ 461,618	\$ 0
Net difference between projected and actual earnings on investments	\$ 669,196	\$ 0
Changes in proportionate share	\$ 89,085	\$ 407,334
Differences between employer contributions and employer's proportionate share of system contributions	\$ 553,300	\$ 131,845
Total (prior to post-MD contributions)	\$ 2,279,877	\$ 550,500
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,729,377

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 939,504
2 nd Fiscal Year	492,529
3 rd Fiscal Year	251,514
4 th Fiscal Year	31,141
5 th Fiscal Year	14,689
Thereafter	0
Total	\$ 1,729,377

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02493140%
Employer's proportionate share at MD 0.02319507%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,541,563
Employer's proportionate share of system NPL/(A) at MD \$ 5,179,859

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,261,113
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,599,833

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 781,472
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 64,075
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (305,986)

Employer's Total Pension Expense/(Income) \$ 539,561

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 330,411	\$ 7,383
Changes of assumptions	\$ 301,027	\$ 0
Net difference between projected and actual earnings on investments	\$ 436,391	\$ 0
Changes in proportionate share	\$ 552,452	\$ 377,981
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 712,148
Total (prior to post-MD contributions)	\$ 1,620,281	\$ 1,097,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 522,769

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 386,099
2 nd Fiscal Year	146,899
3 rd Fiscal Year	85,103
4 th Fiscal Year	(62,509)
5 th Fiscal Year	(32,822)
Thereafter	0
Total	\$ 522,769

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00267100%
Employer's proportionate share at MD 0.00327316%

Employer's proportionate share of system NPL/(A) at prior MD \$ 593,690
Employer's proportionate share of system NPL/(A) at MD \$ 730,953

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,165,763
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 366,874

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 110,277
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,496)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,679

Employer's Total Pension Expense/(Income) \$ 85,460

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,626	\$ 1,042
Changes of assumptions	\$ 42,479	\$ 0
Net difference between projected and actual earnings on investments	\$ 61,581	\$ 0
Changes in proportionate share	\$ 84,979	\$ 171,322
Differences between employer contributions and employer's proportionate share of system contributions	\$ 115,385	\$ 18,343
Total (prior to post-MD contributions)	\$ 351,050	\$ 190,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 160,343

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61,482
2 nd Fiscal Year	32,389
3 rd Fiscal Year	24,824
4 th Fiscal Year	27,093
5 th Fiscal Year	14,555
Thereafter	0
Total	\$ 160,343

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01132639%
Employer's proportionate share at MD 0.01140286%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,517,544
Employer's proportionate share of system NPL/(A) at MD \$ 2,546,455

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,061,221
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,278,096

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 384,177
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (47,258)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,520

Employer's Total Pension Expense/(Income) \$ 371,439

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 162,433	\$ 3,629
Changes of assumptions	\$ 147,987	\$ 0
Net difference between projected and actual earnings on investments	\$ 214,533	\$ 0
Changes in proportionate share	\$ 69,294	\$ 96,745
Differences between employer contributions and employer's proportionate share of system contributions	\$ 191,675	\$ 59,843
Total (prior to post-MD contributions)	\$ 785,922	\$ 160,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 625,705

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 309,007
2 nd Fiscal Year	183,370
3 rd Fiscal Year	100,045
4 th Fiscal Year	23,512
5 th Fiscal Year	9,770
Thereafter	0
Total	\$ 625,705

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01642843%
Employer's proportionate share at MD 0.01676860%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,651,587
Employer's proportionate share of system NPL/(A) at MD \$ 3,744,718

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,972,273
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,879,518

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 564,956
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 38,561
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (165,075)

Employer's Total Pension Expense/(Income) \$ 438,442

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 238,867	\$ 5,337
Changes of assumptions	\$ 217,624	\$ 0
Net difference between projected and actual earnings on investments	\$ 315,484	\$ 0
Changes in proportionate share	\$ 286,092	\$ 88,780
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 371,000
Total (prior to post-MD contributions)	\$ 1,058,067	\$ 465,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 592,950

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)
1 st Fiscal Year	\$ 356,942
2 nd Fiscal Year	161,163
3 rd Fiscal Year	69,687
4 th Fiscal Year	2,403
5 th Fiscal Year	2,755
Thereafter	0
Total	\$ 592,950

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.06149775%
Employer's proportionate share at MD 0.05626146%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,669,254
Employer's proportionate share of system NPL/(A) at MD \$ 12,564,154

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,037,977
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,306,098

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,895,521
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,337,551)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,715,926

Employer's Total Pension Expense/(Income) \$ 3,273,896

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 801,438	\$ 17,908
Changes of assumptions	\$ 730,165	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,058,501	\$ 0
Changes in proportionate share	\$ 3,259,682	\$ 4,433,791
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,911,479	\$ 1,645,522
Total (prior to post-MD contributions)	\$ 10,761,265	\$ 6,097,221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,664,044

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,948,255
2 nd Fiscal Year	1,381,111
3 rd Fiscal Year	515,441
4 th Fiscal Year	(65,593)
5 th Fiscal Year	(115,169)
Thereafter	0
Total	\$ 4,664,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01805870%
Employer's proportionate share at MD 0.01775948%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,013,951
Employer's proportionate share of system NPL/(A) at MD \$ 3,965,998

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,325,183
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,990,582

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 598,340
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 29,237
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (117,201)

Employer's Total Pension Expense/(Income) \$ 510,376

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 252,982	\$ 5,653
Changes of assumptions	\$ 230,484	\$ 0
Net difference between projected and actual earnings on investments	\$ 334,126	\$ 0
Changes in proportionate share	\$ 259,587	\$ 95,776
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,891	\$ 238,068
Total (prior to post-MD contributions)	\$ 1,082,070	\$ 339,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 742,573

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)
1 st Fiscal Year	\$ 424,928
2 nd Fiscal Year	221,477
3 rd Fiscal Year	91,143
4 th Fiscal Year	2,350
5 th Fiscal Year	2,675
Thereafter	0
Total	\$ 742,573

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01588865%
Employer's proportionate share at MD 0.01644803%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,531,609
Employer's proportionate share of system NPL/(A) at MD \$ 3,673,129

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,858,100
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,843,587

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 554,155
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (81,148)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 100,170

Employer's Total Pension Expense/(Income) \$ 573,177

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 234,300	\$ 5,235
Changes of assumptions	\$ 213,464	\$ 0
Net difference between projected and actual earnings on investments	\$ 309,453	\$ 0
Changes in proportionate share	\$ 92,908	\$ 385,242
Differences between employer contributions and employer's proportionate share of system contributions	\$ 394,942	\$ 66,793
Total (prior to post-MD contributions)	\$ 1,245,067	\$ 457,270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 787,797

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 411,158
2 nd Fiscal Year	192,583
3 rd Fiscal Year	97,927
4 th Fiscal Year	54,373
5 th Fiscal Year	31,756
Thereafter	0
Total	\$ 787,797

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01747329%
Employer's proportionate share at MD 0.01525135%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,883,831
Employer's proportionate share of system NPL/(A) at MD \$ 3,405,890

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,431,892
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,709,456

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 513,838
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (217,902)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 97,159

Employer's Total Pension Expense/(Income) \$ 393,095

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 217,254	\$ 4,854
Changes of assumptions	\$ 197,933	\$ 0
Net difference between projected and actual earnings on investments	\$ 286,938	\$ 0
Changes in proportionate share	\$ 56,800	\$ 598,846
Differences between employer contributions and employer's proportionate share of system contributions	\$ 442,401	\$ 93,977
Total (prior to post-MD contributions)	\$ 1,201,326	\$ 697,677
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 503,649

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 268,775
2 nd Fiscal Year	119,203
3 rd Fiscal Year	104,217
4 th Fiscal Year	10,821
5 th Fiscal Year	634
Thereafter	0
Total	\$ 503,649

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01504960%
Employer's proportionate share at MD 0.01590442%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,345,111
Employer's proportionate share of system NPL/(A) at MD \$ 3,551,731

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,664,489
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,782,656

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 535,840
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (134,821)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 263,761

Employer's Total Pension Expense/(Income) \$ 664,780

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 226,557	\$ 5,062
Changes of assumptions	\$ 206,409	\$ 0
Net difference between projected and actual earnings on investments	\$ 299,225	\$ 0
Changes in proportionate share	\$ 343,402	\$ 490,609
Differences between employer contributions and employer's proportionate share of system contributions	\$ 628,370	\$ 6,649
Total (prior to post-MD contributions)	\$ 1,703,963	\$ 502,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,201,643

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 528,011
2 nd Fiscal Year	347,945
3 rd Fiscal Year	205,924
4 th Fiscal Year	84,582
5 th Fiscal Year	35,181
Thereafter	0
Total	\$ 1,201,643

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02641330%
Employer's proportionate share at MD 0.01575609%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,870,948
Employer's proportionate share of system NPL/(A) at MD \$ 3,518,607

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,611,660
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,766,030

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 530,843
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (305,285)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 116,387

Employer's Total Pension Expense/(Income) \$ 341,945

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 224,444	\$ 5,015
Changes of assumptions	\$ 204,484	\$ 0
Net difference between projected and actual earnings on investments	\$ 296,434	\$ 0
Changes in proportionate share	\$ 458,659	\$ 1,689,785
Differences between employer contributions and employer's proportionate share of system contributions	\$ 641,938	\$ 134,175
Total (prior to post-MD contributions)	\$ 1,825,959	\$ 1,828,975
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,016)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 236,708
2 nd Fiscal Year	53,206
3 rd Fiscal Year	(20,012)
4 th Fiscal Year	(184,230)
5 th Fiscal Year	(88,687)
Thereafter	0
Total	\$ (3,016)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01746743%
Employer's proportionate share at MD 0.01718737%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,882,528
Employer's proportionate share of system NPL/(A) at MD \$ 3,838,236

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,121,422
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,926,456

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 579,065
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (106,023)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 47,260

Employer's Total Pension Expense/(Income) \$ 520,302

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 244,832	\$ 5,471
Changes of assumptions	\$ 223,059	\$ 0
Net difference between projected and actual earnings on investments	\$ 323,363	\$ 0
Changes in proportionate share	\$ 11,288	\$ 283,000
Differences between employer contributions and employer's proportionate share of system contributions	\$ 239,533	\$ 67,508
Total (prior to post-MD contributions)	\$ 1,042,075	\$ 355,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 686,096

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 369,106
2 nd Fiscal Year	187,077
3 rd Fiscal Year	107,875
4 th Fiscal Year	13,167
5 th Fiscal Year	8,871
Thereafter	0
Total	\$ 686,096

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01272341%
Employer's proportionate share at MD 0.01260481%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,828,063
Employer's proportionate share of system NPL/(A) at MD \$ 2,814,871

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,489,306
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,412,817

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 424,672
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (90,439)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 45,789

Employer's Total Pension Expense/(Income) \$ 380,022

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 179,554	\$ 4,012
Changes of assumptions	\$ 163,586	\$ 0
Net difference between projected and actual earnings on investments	\$ 237,146	\$ 0
Changes in proportionate share	\$ 14,587	\$ 234,315
Differences between employer contributions and employer's proportionate share of system contributions	\$ 236,738	\$ 62,295
Total (prior to post-MD contributions)	\$ 831,611	\$ 300,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 530,989

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 286,448
2 nd Fiscal Year	140,196
3 rd Fiscal Year	64,906
4 th Fiscal Year	23,317
5 th Fiscal Year	16,122
Thereafter	0
Total	\$ 530,989

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02092920%
Employer's proportionate share at MD 0.02111978%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,651,984
Employer's proportionate share of system NPL/(A) at MD \$ 4,716,411

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,521,982
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,367,223

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 711,553
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (153,922)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 45,006

Employer's Total Pension Expense/(Income) \$ 602,637

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 300,849	\$ 6,722
Changes of assumptions	\$ 274,094	\$ 0
Net difference between projected and actual earnings on investments	\$ 397,347	\$ 0
Changes in proportionate share	\$ 47,688	\$ 475,818
Differences between employer contributions and employer's proportionate share of system contributions	\$ 246,526	\$ 101,368
Total (prior to post-MD contributions)	\$ 1,266,504	\$ 583,908
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 682,596

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)
1 st Fiscal Year	\$ 420,396
2 nd Fiscal Year	174,142
3 rd Fiscal Year	60,255
4 th Fiscal Year	10,643
5 th Fiscal Year	17,159
Thereafter	0
Total	\$ 682,596

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00052381%
Employer's proportionate share at MD 0.00047932%

Employer's proportionate share of system NPL/(A) at prior MD \$ 116,429
Employer's proportionate share of system NPL/(A) at MD \$ 107,040

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 170,714
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 53,725

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,149
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,515)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (325)

Employer's Total Pension Expense/(Income) \$ 9,309

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,828	\$ 153
Changes of assumptions	\$ 6,221	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,018	\$ 0
Changes in proportionate share	\$ 9,577	\$ 31,697
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,083	\$ 4,976
Total (prior to post-MD contributions)	\$ 39,727	\$ 36,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,901

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,084
2 nd Fiscal Year	1,097
3 rd Fiscal Year	(2,877)
4 th Fiscal Year	(1,652)
5 th Fiscal Year	249
Thereafter	0
Total	\$ 2,901

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4008: Chenoweth School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02395520%
Employer's proportionate share at MD 0.02278081%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,324,580
Employer's proportionate share of system NPL/(A) at MD \$ 5,087,348

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,113,571
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,553,400

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 767,515
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (78,484)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 134,291

Employer's Total Pension Expense/(Income) \$ 823,322

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 324,510	\$ 7,251
Changes of assumptions	\$ 295,651	\$ 0
Net difference between projected and actual earnings on investments	\$ 428,597	\$ 0
Changes in proportionate share	\$ 262,153	\$ 672,491
Differences between employer contributions and employer's proportionate share of system contributions	\$ 517,421	\$ 77,847
Total (prior to post-MD contributions)	\$ 1,828,332	\$ 757,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,070,743

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 584,339
2 nd Fiscal Year	304,722
3 rd Fiscal Year	149,965
4 th Fiscal Year	17,913
5 th Fiscal Year	13,805
Thereafter	0
Total	\$ 1,070,743

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02551711%
Employer's proportionate share at MD 0.02491955%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,671,750
Employer's proportionate share of system NPL/(A) at MD \$ 5,564,965

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,875,301
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,793,122

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 839,572
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,947
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (346,643)

Employer's Total Pension Expense/(Income) \$ 495,876

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 354,976	\$ 7,932
Changes of assumptions	\$ 323,408	\$ 0
Net difference between projected and actual earnings on investments	\$ 468,835	\$ 0
Changes in proportionate share	\$ 694,521	\$ 222,309
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 942,805
Total (prior to post-MD contributions)	\$ 1,841,740	\$ 1,173,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 668,694

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 430,542
2 nd Fiscal Year	207,967
3 rd Fiscal Year	116,499
4 th Fiscal Year	(54,820)
5 th Fiscal Year	(31,493)
Thereafter	0
Total	\$ 668,694

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05043944%
Employer's proportionate share at MD 0.04894958%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,211,297
Employer's proportionate share of system NPL/(A) at MD \$ 10,931,286

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,433,791
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,486,542

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,649,175
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (257,850)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,515)

Employer's Total Pension Expense/(Income) \$ 1,351,810

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 697,282	\$ 15,580
Changes of assumptions	\$ 635,271	\$ 0
Net difference between projected and actual earnings on investments	\$ 920,936	\$ 0
Changes in proportionate share	\$ 314,277	\$ 577,620
Differences between employer contributions and employer's proportionate share of system contributions	\$ 293,454	\$ 213,425
Total (prior to post-MD contributions)	\$ 2,861,220	\$ 806,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,054,595

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,027,944
2 nd Fiscal Year	564,858
3 rd Fiscal Year	390,894
4 th Fiscal Year	56,981
5 th Fiscal Year	13,917
Thereafter	0
Total	\$ 2,054,595

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 2.34535878%
Employer's proportionate share at MD 2.16343189%

Employer's proportionate share of system NPL/(A) at prior MD \$ 521,308,589
Employer's proportionate share of system NPL/(A) at MD \$ 483,131,658

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 770,523,876
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 242,489,511

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 72,888,813
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,024,962)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,303,749)

Employer's Total Pension Expense/(Income) \$ 50,560,102

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,817,855	\$ 688,609
Changes of assumptions	\$ 28,077,177	\$ 0
Net difference between projected and actual earnings on investments	\$ 40,702,724	\$ 0
Changes in proportionate share	\$ 24,326,288	\$ 45,285,736
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,864,871	\$ 17,328,889
Total (prior to post-MD contributions)	\$ 126,788,915	\$ 63,303,234
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,485,681

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,778,244
2 nd Fiscal Year	18,018,053
3 rd Fiscal Year	11,602,454
4 th Fiscal Year	(2,438,819)
5 th Fiscal Year	(1,474,252)
Thereafter	0
Total	\$ 63,485,681

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00592437%
Employer's proportionate share at MD 0.00448958%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,316,824
Employer's proportionate share of system NPL/(A) at MD \$ 1,002,601

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,599,000
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 503,217

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 151,260
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,106
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 54,135

Employer's Total Pension Expense/(Income) \$ 216,501

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,954	\$ 1,429
Changes of assumptions	\$ 58,266	\$ 0
Net difference between projected and actual earnings on investments	\$ 84,467	\$ 0
Changes in proportionate share	\$ 142,938	\$ 208,728
Differences between employer contributions and employer's proportionate share of system contributions	\$ 147,846	\$ 7,552
Total (prior to post-MD contributions)	\$ 497,471	\$ 217,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 279,762

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)
1 st Fiscal Year	\$ 171,126
2 nd Fiscal Year	92,361
3 rd Fiscal Year	40,282
4 th Fiscal Year	(14,332)
5 th Fiscal Year	(9,674)
Thereafter	0
Total	\$ 279,762

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00926216%
Employer's proportionate share at MD 0.01078655%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,058,723
Employer's proportionate share of system NPL/(A) at MD \$ 2,408,823

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,841,718
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,209,017

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 363,413
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 52,854
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 99,508

Employer's Total Pension Expense/(Income) \$ 515,775

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 153,653	\$ 3,433
Changes of assumptions	\$ 139,989	\$ 0
Net difference between projected and actual earnings on investments	\$ 202,938	\$ 0
Changes in proportionate share	\$ 326,198	\$ 48,903
Differences between employer contributions and employer's proportionate share of system contributions	\$ 314,199	\$ 12,785
Total (prior to post-MD contributions)	\$ 1,136,977	\$ 65,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,071,856

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)
1 st Fiscal Year	\$ 418,550
2 nd Fiscal Year	288,529
3 rd Fiscal Year	216,407
4 th Fiscal Year	109,552
5 th Fiscal Year	38,817
Thereafter	0
Total	\$ 1,071,856

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.17298883%
Employer's proportionate share at MD 0.20312725%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,450,647
Employer's proportionate share of system NPL/(A) at MD \$ 45,361,819

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 72,345,423
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,767,635

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,843,619
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 193,841
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,477,176)

Employer's Total Pension Expense/(Income) \$ 4,560,284

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,893,526	\$ 64,654
Changes of assumptions	\$ 2,636,200	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,821,628	\$ 0
Changes in proportionate share	\$ 5,838,134	\$ 3,289,541
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,205,178
Total (prior to post-MD contributions)	\$ 15,189,488	\$ 9,559,373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,630,115

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,504,000
2 nd Fiscal Year	1,048,860
3 rd Fiscal Year	448,460
4 th Fiscal Year	371,489
5 th Fiscal Year	257,306
Thereafter	0
Total	\$ 5,630,115

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.34887060%
Employer's proportionate share at MD 0.31748886%

Employer's proportionate share of system NPL/(A) at prior MD \$ 77,544,315
Employer's proportionate share of system NPL/(A) at MD \$ 70,900,739

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 113,076,242
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,585,922

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,696,609
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,930,918)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,498,945)

Employer's Total Pension Expense/(Income) \$ 7,266,746

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,522,595	\$ 101,055
Changes of assumptions	\$ 4,120,394	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,973,223	\$ 0
Changes in proportionate share	\$ 1,798,828	\$ 5,552,056
Differences between employer contributions and employer's proportionate share of system contributions	\$ 59,266	\$ 3,033,233
Total (prior to post-MD contributions)	\$ 16,474,306	\$ 8,686,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,787,962

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,509,868
2 nd Fiscal Year	2,319,546
3 rd Fiscal Year	965,724
4 th Fiscal Year	(723,917)
5 th Fiscal Year	(283,259)
Thereafter	0
Total	\$ 7,787,962

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04819087%
Employer's proportionate share at MD 0.03869431%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,711,502
Employer's proportionate share of system NPL/(A) at MD \$ 8,641,107

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,781,293
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,337,074

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,303,661
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (319,475)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 174,878

Employer's Total Pension Expense/(Income) \$ 1,159,064

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 551,196	\$ 12,316
Changes of assumptions	\$ 502,178	\$ 0
Net difference between projected and actual earnings on investments	\$ 727,993	\$ 0
Changes in proportionate share	\$ 750,590	\$ 1,660,664
Differences between employer contributions and employer's proportionate share of system contributions	\$ 616,644	\$ 102,647
Total (prior to post-MD contributions)	\$ 3,148,601	\$ 1,775,627
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,372,974

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 984,782
2 nd Fiscal Year	526,918
3 rd Fiscal Year	109,815
4 th Fiscal Year	(182,602)
5 th Fiscal Year	(65,940)
Thereafter	0
Total	\$ 1,372,974

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02322146%
Employer's proportionate share at MD 0.02541403%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,161,490
Employer's proportionate share of system NPL/(A) at MD \$ 5,675,391

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,051,414
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,848,546

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 856,231
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 313,042
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (463,278)

Employer's Total Pension Expense/(Income) \$ 705,995

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 362,020	\$ 8,089
Changes of assumptions	\$ 329,825	\$ 0
Net difference between projected and actual earnings on investments	\$ 478,139	\$ 0
Changes in proportionate share	\$ 2,405,334	\$ 999,238
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,228,186
Total (prior to post-MD contributions)	\$ 3,575,318	\$ 2,235,513
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,339,805

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)
1 st Fiscal Year	\$ 573,330
2 nd Fiscal Year	300,069
3 rd Fiscal Year	385,334
4 th Fiscal Year	95,623
5 th Fiscal Year	(14,552)
Thereafter	0
Total	\$ 1,339,805

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00672999%
Employer's proportionate share at MD 0.00718077%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,495,891
Employer's proportionate share of system NPL/(A) at MD \$ 1,603,590

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,557,490
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 804,861

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 241,929
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 46,286
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 79,428

Employer's Total Pension Expense/(Income) \$ 367,643

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 102,289	\$ 2,286
Changes of assumptions	\$ 93,193	\$ 0
Net difference between projected and actual earnings on investments	\$ 135,099	\$ 0
Changes in proportionate share	\$ 281,705	\$ 18,808
Differences between employer contributions and employer's proportionate share of system contributions	\$ 172,415	\$ 9,366
Total (prior to post-MD contributions)	\$ 784,701	\$ 30,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 754,241

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)
1 st Fiscal Year	\$ 326,879
2 nd Fiscal Year	220,177
3 rd Fiscal Year	135,950
4 th Fiscal Year	54,667
5 th Fiscal Year	16,568
Thereafter	0
Total	\$ 754,241

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00506156%
Employer's proportionate share at MD 0.00463801%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,125,045
Employer's proportionate share of system NPL/(A) at MD \$ 1,035,748

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,651,865
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 519,854

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 156,261
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (241,064)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 469,909

Employer's Total Pension Expense/(Income) \$ 385,106

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,068	\$ 1,476
Changes of assumptions	\$ 60,192	\$ 0
Net difference between projected and actual earnings on investments	\$ 87,259	\$ 0
Changes in proportionate share	\$ 6,860	\$ 375,686
Differences between employer contributions and employer's proportionate share of system contributions	\$ 761,408	\$ 0
Total (prior to post-MD contributions)	\$ 981,787	\$ 377,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 604,625

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)
1 st Fiscal Year	\$ 359,788
2 nd Fiscal Year	179,911
3 rd Fiscal Year	43,387
4 th Fiscal Year	16,421
5 th Fiscal Year	5,118
Thereafter	0
Total	\$ 604,625

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.07293699%
Employer's proportionate share at MD 0.08434655%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,211,882
Employer's proportionate share of system NPL/(A) at MD \$ 18,836,040

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,040,710
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,454,032

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,841,744
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (391,034)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,764,822

Employer's Total Pension Expense/(Income) \$ 4,215,532

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,201,508	\$ 26,847
Changes of assumptions	\$ 1,094,656	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,586,893	\$ 0
Changes in proportionate share	\$ 4,354,350	\$ 2,551,962
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,366,268	\$ 1,628,525
Total (prior to post-MD contributions)	\$ 11,603,675	\$ 4,207,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,396,341

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,636,890
2 nd Fiscal Year	2,060,196
3 rd Fiscal Year	1,185,892
4 th Fiscal Year	419,069
5 th Fiscal Year	94,293
Thereafter	0
Total	\$ 7,396,341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01233933%
Employer's proportionate share at MD 0.01306790%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,742,693
Employer's proportionate share of system NPL/(A) at MD \$ 2,918,287

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,654,239
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,464,723

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 440,274
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,903)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 56,125

Employer's Total Pension Expense/(Income) \$ 480,496

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 186,151	\$ 4,159
Changes of assumptions	\$ 169,596	\$ 0
Net difference between projected and actual earnings on investments	\$ 245,859	\$ 0
Changes in proportionate share	\$ 187,521	\$ 121,518
Differences between employer contributions and employer's proportionate share of system contributions	\$ 245,763	\$ 45,871
Total (prior to post-MD contributions)	\$ 1,034,890	\$ 171,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 863,342

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 367,310
2 nd Fiscal Year	221,869
3 rd Fiscal Year	177,292
4 th Fiscal Year	73,122
5 th Fiscal Year	23,748
Thereafter	0
Total	\$ 863,342

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00920176%
Employer's proportionate share at MD 0.00839530%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,045,298
Employer's proportionate share of system NPL/(A) at MD \$ 1,874,815

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,990,054
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 940,992

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 282,848
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 53,125
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 133,163

Employer's Total Pension Expense/(Income) \$ 469,136

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 119,590	\$ 2,672
Changes of assumptions	\$ 108,955	\$ 0
Net difference between projected and actual earnings on investments	\$ 157,949	\$ 0
Changes in proportionate share	\$ 237,620	\$ 117,671
Differences between employer contributions and employer's proportionate share of system contributions	\$ 437,866	\$ 0
Total (prior to post-MD contributions)	\$ 1,061,980	\$ 120,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 941,637

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 397,427
2 nd Fiscal Year	279,682
3 rd Fiscal Year	182,581
4 th Fiscal Year	63,563
5 th Fiscal Year	18,383
Thereafter	0
Total	\$ 941,637

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05296278%
Employer's proportionate share at MD 0.06161112%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,772,166
Employer's proportionate share of system NPL/(A) at MD \$ 13,758,826

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,943,302
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,905,718

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,075,758
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 126,307
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 156,790

Employer's Total Pension Expense/(Income) \$ 2,358,855

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 877,644	\$ 19,611
Changes of assumptions	\$ 799,594	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,159,149	\$ 0
Changes in proportionate share	\$ 1,294,522	\$ 701,755
Differences between employer contributions and employer's proportionate share of system contributions	\$ 779,563	\$ 240,569
Total (prior to post-MD contributions)	\$ 4,910,472	\$ 961,935
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,948,537

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,780,980
2 nd Fiscal Year	1,003,267
3 rd Fiscal Year	648,893
4 th Fiscal Year	359,071
5 th Fiscal Year	156,327
Thereafter	0
Total	\$ 3,948,537

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13033027%
Employer's proportionate share at MD 0.13283671%

Employer's proportionate share of system NPL/(A) at prior MD \$ 28,968,825
Employer's proportionate share of system NPL/(A) at MD \$ 29,664,729

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 47,310,875
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,889,079

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,475,440
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 388,403
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (113,723)

Employer's Total Pension Expense/(Income) \$ 4,750,120

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,892,245	\$ 42,281
Changes of assumptions	\$ 1,723,964	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,499,185	\$ 0
Changes in proportionate share	\$ 1,498,694	\$ 786,864
Differences between employer contributions and employer's proportionate share of system contributions	\$ 758,419	\$ 611,761
Total (prior to post-MD contributions)	\$ 8,372,507	\$ 1,440,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,931,601

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,661,230
2 nd Fiscal Year	1,948,518
3 rd Fiscal Year	954,729
4 th Fiscal Year	240,146
5 th Fiscal Year	126,977
Thereafter	0
Total	\$ 6,931,601

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09981163%
Employer's proportionate share at MD 0.11653692%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,185,373
Employer's proportionate share of system NPL/(A) at MD \$ 26,024,704

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 41,505,573
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,062,108

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,926,279
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,864,556)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,720,607

Employer's Total Pension Expense/(Income) \$ 11,782,330

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,660,056	\$ 37,093
Changes of assumptions	\$ 1,512,425	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,192,521	\$ 0
Changes in proportionate share	\$ 12,415,900	\$ 11,117,296
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,675,043	\$ 3,995,750
Total (prior to post-MD contributions)	\$ 34,455,945	\$ 15,150,139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,305,806

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,537,303
2 nd Fiscal Year	5,449,458
3 rd Fiscal Year	2,420,814
4 th Fiscal Year	850,436
5 th Fiscal Year	47,794
Thereafter	0
Total	\$ 19,305,806

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13545851%
Employer's proportionate share at MD 0.13742022%

Employer's proportionate share of system NPL/(A) at prior MD \$ 30,108,692
Employer's proportionate share of system NPL/(A) at MD \$ 30,688,306

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 48,943,330
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,402,825

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,629,865
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 329,314
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (233,582)

Employer's Total Pension Expense/(Income) \$ 4,725,597

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,957,536	\$ 43,740
Changes of assumptions	\$ 1,783,450	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,585,419	\$ 0
Changes in proportionate share	\$ 2,701,677	\$ 626,611
Differences between employer contributions and employer's proportionate share of system contributions	\$ 244,390	\$ 484,504
Total (prior to post-MD contributions)	\$ 9,272,472	\$ 1,154,855
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,117,617

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,717,631
2 nd Fiscal Year	2,333,087
3 rd Fiscal Year	1,612,451
4 th Fiscal Year	366,170
5 th Fiscal Year	88,278
Thereafter	0
Total	\$ 8,117,617

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.18278462%
Employer's proportionate share at MD 0.18075238%

Employer's proportionate share of system NPL/(A) at prior MD \$ 40,627,981
Employer's proportionate share of system NPL/(A) at MD \$ 40,365,124

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,376,431
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,259,735

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,089,781
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,900,858
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,933,325)

Employer's Total Pension Expense/(Income) \$ 6,057,314

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,574,798	\$ 57,533
Changes of assumptions	\$ 2,345,818	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,400,668	\$ 0
Changes in proportionate share	\$ 4,798,651	\$ 313,225
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,282,508
Total (prior to post-MD contributions)	\$ 13,119,935	\$ 4,653,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,466,669

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,611,444
2 nd Fiscal Year	2,528,741
3 rd Fiscal Year	1,410,660
4 th Fiscal Year	(21,748)
5 th Fiscal Year	(62,428)
Thereafter	0
Total	\$ 8,466,669

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10648683%
Employer's proportionate share at MD 0.13183331%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,669,086
Employer's proportionate share of system NPL/(A) at MD \$ 29,440,652

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 46,953,506
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,776,613

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,441,634
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,626,804)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,097,528

Employer's Total Pension Expense/(Income) \$ 11,912,358

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,877,951	\$ 41,962
Changes of assumptions	\$ 1,710,942	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,480,307	\$ 0
Changes in proportionate share	\$ 11,891,465	\$ 11,669,756
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,780,663	\$ 2,643,934
Total (prior to post-MD contributions)	\$ 35,741,328	\$ 14,355,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,385,676

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,950,206
2 nd Fiscal Year	6,111,578
3 rd Fiscal Year	2,900,489
4 th Fiscal Year	1,199,772
5 th Fiscal Year	223,631
Thereafter	0
Total	\$ 21,385,676

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.17323438%
Employer's proportionate share at MD 0.17814059%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,505,226
Employer's proportionate share of system NPL/(A) at MD \$ 39,781,867

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 63,446,221
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,966,991

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,001,786
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,190,249
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (854,717)

Employer's Total Pension Expense/(Income) \$ 6,337,318

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,537,594	\$ 56,701
Changes of assumptions	\$ 2,311,922	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,351,530	\$ 0
Changes in proportionate share	\$ 3,435,164	\$ 27,269
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,694,673
Total (prior to post-MD contributions)	\$ 11,636,210	\$ 1,778,643
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,857,567

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,804,260
2 nd Fiscal Year	2,703,785
3 rd Fiscal Year	1,829,945
4 th Fiscal Year	417,441
5 th Fiscal Year	102,136
Thereafter	0
Total	\$ 9,857,567

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.47854439%
Employer's proportionate share at MD 0.44383600%

Employer's proportionate share of system NPL/(A) at prior MD \$ 106,367,223
Employer's proportionate share of system NPL/(A) at MD \$ 99,116,235

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 158,075,804
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,747,614

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,953,408
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,203,081)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,118,902)

Employer's Total Pension Expense/(Income) \$ 10,631,425

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,322,396	\$ 141,271
Changes of assumptions	\$ 5,760,136	\$ 0
Net difference between projected and actual earnings on investments	\$ 8,350,313	\$ 0
Changes in proportionate share	\$ 0	\$ 6,004,141
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,505	\$ 3,841,489
Total (prior to post-MD contributions)	\$ 20,454,350	\$ 9,986,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,467,449

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,553,200
2 nd Fiscal Year	2,943,964
3 rd Fiscal Year	1,138,376
4 th Fiscal Year	(887,680)
5 th Fiscal Year	(280,411)
Thereafter	0
Total	\$ 10,467,449

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.38757796%
Employer's proportionate share at MD 0.39927378%

Employer's proportionate share of system NPL/(A) at prior MD \$ 86,147,894
Employer's proportionate share of system NPL/(A) at MD \$ 89,164,722

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 142,204,606
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,752,832

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,452,049
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,233,301
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,901,936)

Employer's Total Pension Expense/(Income) \$ 11,783,414

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,687,612	\$ 127,087
Changes of assumptions	\$ 5,181,804	\$ 0
Net difference between projected and actual earnings on investments	\$ 7,511,921	\$ 0
Changes in proportionate share	\$ 6,381,584	\$ 2,931,602
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,750,909
Total (prior to post-MD contributions)	\$ 24,762,921	\$ 8,809,598
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,953,323

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,418,145
2 nd Fiscal Year	3,920,692
3 rd Fiscal Year	2,821,332
4 th Fiscal Year	613,825
5 th Fiscal Year	179,330
Thereafter	0
Total	\$ 15,953,323

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09053431%
Employer's proportionate share at MD 0.11336648%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,123,281
Employer's proportionate share of system NPL/(A) at MD \$ 25,316,690

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,376,395
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,706,747

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,819,463
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,092,205)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,359,536

Employer's Total Pension Expense/(Income) \$ 7,086,794

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,614,893	\$ 36,084
Changes of assumptions	\$ 1,471,278	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,132,873	\$ 0
Changes in proportionate share	\$ 8,475,907	\$ 7,668,013
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,972,647	\$ 2,485,447
Total (prior to post-MD contributions)	\$ 22,667,598	\$ 10,189,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,478,054

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,336,579
2 nd Fiscal Year	3,297,219
3 rd Fiscal Year	1,807,091
4 th Fiscal Year	848,921
5 th Fiscal Year	188,245
Thereafter	0
Total	\$ 12,478,054

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03533541%
Employer's proportionate share at MD 0.03329851%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,854,087
Employer's proportionate share of system NPL/(A) at MD \$ 7,436,132

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,859,535
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,732,283

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,121,870
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 114,975
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 216,549

Employer's Total Pension Expense/(Income) \$ 1,453,394

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 474,334	\$ 10,599
Changes of assumptions	\$ 432,150	\$ 0
Net difference between projected and actual earnings on investments	\$ 626,477	\$ 0
Changes in proportionate share	\$ 725,535	\$ 323,316
Differences between employer contributions and employer's proportionate share of system contributions	\$ 801,807	\$ 44,780
Total (prior to post-MD contributions)	\$ 3,060,303	\$ 378,695
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,681,608

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)
1 st Fiscal Year	\$ 1,242,831
2 nd Fiscal Year	831,345
3 rd Fiscal Year	467,916
4 th Fiscal Year	108,361
5 th Fiscal Year	31,154
Thereafter	0
Total	\$ 2,681,608

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13748111%
Employer's proportionate share at MD 0.13561696%

Employer's proportionate share of system NPL/(A) at prior MD \$ 30,558,260
Employer's proportionate share of system NPL/(A) at MD \$ 30,285,606

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 48,301,084
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,200,705

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,569,110
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (575,648)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 582,751

Employer's Total Pension Expense/(Income) \$ 4,576,213

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,931,849	\$ 43,166
Changes of assumptions	\$ 1,760,047	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,551,492	\$ 0
Changes in proportionate share	\$ 345,729	\$ 1,502,321
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,480,011	\$ 473,780
Total (prior to post-MD contributions)	\$ 9,069,128	\$ 2,019,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,049,861

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,528,080
2 nd Fiscal Year	1,970,178
3 rd Fiscal Year	1,094,173
4 th Fiscal Year	309,824
5 th Fiscal Year	147,606
Thereafter	0
Total	\$ 7,049,861

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00020410%
Employer's proportionate share at MD 0.00066591%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,366
Employer's proportionate share of system NPL/(A) at MD \$ 148,709

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 237,169
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,639

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,435
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,299
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,623

Employer's Total Pension Expense/(Income) \$ 28,357

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,486	\$ 212
Changes of assumptions	\$ 8,642	\$ 0
Net difference between projected and actual earnings on investments	\$ 12,528	\$ 0
Changes in proportionate share	\$ 67,955	\$ 51,660
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,295	\$ 2,512
Total (prior to post-MD contributions)	\$ 113,906	\$ 54,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 59,522

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)
1 st Fiscal Year	\$ 18,643
2 nd Fiscal Year	9,330
3 rd Fiscal Year	11,011
4 th Fiscal Year	14,082
5 th Fiscal Year	6,458
Thereafter	0
Total	\$ 59,522

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10103327%
Employer's proportionate share at MD 0.10864536%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,456,910
Employer's proportionate share of system NPL/(A) at MD \$ 24,262,383

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 38,694,929
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,177,578

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,660,402
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 798,549
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (121,586)

Employer's Total Pension Expense/(Income) \$ 4,337,365

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,547,641	\$ 34,581
Changes of assumptions	\$ 1,410,007	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,044,050	\$ 0
Changes in proportionate share	\$ 2,124,355	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 484,010	\$ 419,093
Total (prior to post-MD contributions)	\$ 7,610,063	\$ 453,674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,156,389

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,387,590
2 nd Fiscal Year	1,996,868
3 rd Fiscal Year	1,185,178
4 th Fiscal Year	419,018
5 th Fiscal Year	167,736
Thereafter	0
Total	\$ 7,156,389

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00572245%
Employer's proportionate share at MD 0.00649045%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,271,943
Employer's proportionate share of system NPL/(A) at MD \$ 1,449,429

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,311,627
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 727,486

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 218,672
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,204)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,719

Employer's Total Pension Expense/(Income) \$ 226,187

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 92,456	\$ 2,066
Changes of assumptions	\$ 84,234	\$ 0
Net difference between projected and actual earnings on investments	\$ 122,111	\$ 0
Changes in proportionate share	\$ 119,202	\$ 137,238
Differences between employer contributions and employer's proportionate share of system contributions	\$ 113,044	\$ 30,670
Total (prior to post-MD contributions)	\$ 531,047	\$ 169,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 361,073

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)
1 st Fiscal Year	\$ 141,351
2 nd Fiscal Year	77,182
3 rd Fiscal Year	81,251
4 th Fiscal Year	45,002
5 th Fiscal Year	16,287
Thereafter	0
Total	\$ 361,073

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.12452027%
Employer's proportionate share at MD 0.11799583%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,677,423
Employer's proportionate share of system NPL/(A) at MD \$ 26,350,504

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 42,025,175
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,225,631

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,975,432
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 667,963
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,188,935)

Employer's Total Pension Expense/(Income) \$ 2,454,460

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,680,838	\$ 37,557
Changes of assumptions	\$ 1,531,358	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,219,969	\$ 0
Changes in proportionate share	\$ 4,149,126	\$ 2,140,314
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,614,775
Total (prior to post-MD contributions)	\$ 9,581,291	\$ 7,792,646
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,788,645

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,657,415
2 nd Fiscal Year	454,480
3 rd Fiscal Year	353,033
4 th Fiscal Year	(434,771)
5 th Fiscal Year	(241,512)
Thereafter	0
Total	\$ 1,788,645

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.36455374%
Employer's proportionate share at MD 0.35168199%

Employer's proportionate share of system NPL/(A) at prior MD \$ 81,030,245
Employer's proportionate share of system NPL/(A) at MD \$ 78,536,655

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 125,254,403
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 39,418,479

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,848,620
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (153,450)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,206,380

Employer's Total Pension Expense/(Income) \$ 12,901,550

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,009,672	\$ 111,939
Changes of assumptions	\$ 4,564,154	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,616,531	\$ 0
Changes in proportionate share	\$ 1,711,674	\$ 2,316,376
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,688,448	\$ 1,166,771
Total (prior to post-MD contributions)	\$ 23,590,479	\$ 3,595,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,995,393

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,876,872
2 nd Fiscal Year	5,696,129
3 rd Fiscal Year	3,434,468
4 th Fiscal Year	742,018
5 th Fiscal Year	245,908
Thereafter	0
Total	\$ 19,995,393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.11020600%
Employer's proportionate share at MD 0.12878526%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,495,755

Employer's proportionate share of system NPL/(A) at MD \$ 28,759,970

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 45,867,919
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,434,970

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,338,942
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (416,722)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 833,685

Employer's Total Pension Expense/(Income) \$ 4,755,905

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,834,532	\$ 40,992
Changes of assumptions	\$ 1,671,384	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,422,961	\$ 0
Changes in proportionate share	\$ 2,704,053	\$ 849,573
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,378,499	\$ 183,765
Total (prior to post-MD contributions)	\$ 12,011,429	\$ 1,074,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,937,099

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)
1 st Fiscal Year	\$ 4,163,175
2 nd Fiscal Year	2,914,482
3 rd Fiscal Year	2,249,480
4 th Fiscal Year	1,183,870
5 th Fiscal Year	426,092
Thereafter	0
Total	\$ 10,937,099

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.62928776%
Employer's proportionate share at MD 0.56432228%

Employer's proportionate share of system NPL/(A) at prior MD \$ 139,873,318
Employer's proportionate share of system NPL/(A) at MD \$ 126,022,899

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 200,987,973
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 63,252,388

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,012,746
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,552,633)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (535,099)

Employer's Total Pension Expense/(Income) \$ 14,925,014

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,038,710	\$ 179,621
Changes of assumptions	\$ 7,323,816	\$ 0
Net difference between projected and actual earnings on investments	\$ 10,617,138	\$ 0
Changes in proportionate share	\$ 2,931,683	\$ 15,632,828
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,874,976	\$ 3,217,122
Total (prior to post-MD contributions)	\$ 32,786,323	\$ 19,029,571
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,756,752

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,029,498
2 nd Fiscal Year	3,958,536
3 rd Fiscal Year	517,269
4 th Fiscal Year	(1,404,054)
5 th Fiscal Year	(344,498)
Thereafter	0
Total	\$ 13,756,752

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03359068%
Employer's proportionate share at MD 0.03237792%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,466,282
Employer's proportionate share of system NPL/(A) at MD \$ 7,230,548

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,531,660
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,629,098

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,090,854
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (160,337)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (506,097)

Employer's Total Pension Expense/(Income) \$ 424,420

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 461,220	\$ 10,306
Changes of assumptions	\$ 420,203	\$ 0
Net difference between projected and actual earnings on investments	\$ 609,157	\$ 0
Changes in proportionate share	\$ 1,015,174	\$ 791,021
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,402,851
Total (prior to post-MD contributions)	\$ 2,505,754	\$ 2,204,178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 301,576

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)
1 st Fiscal Year	\$ 284,255
2 nd Fiscal Year	78,527
3 rd Fiscal Year	108,625
4 th Fiscal Year	(109,208)
5 th Fiscal Year	(60,623)
Thereafter	0
Total	\$ 301,576

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00605196%
Employer's proportionate share at MD 0.00738111%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,345,184
Employer's proportionate share of system NPL/(A) at MD \$ 1,648,329

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,628,842
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 827,316

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 248,679
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,428
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 67,935

Employer's Total Pension Expense/(Income) \$ 357,042

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 105,143	\$ 2,349
Changes of assumptions	\$ 95,793	\$ 0
Net difference between projected and actual earnings on investments	\$ 138,868	\$ 0
Changes in proportionate share	\$ 261,311	\$ 74,077
Differences between employer contributions and employer's proportionate share of system contributions	\$ 193,497	\$ 411
Total (prior to post-MD contributions)	\$ 794,612	\$ 76,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 717,775

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 298,048
2 nd Fiscal Year	197,499
3 rd Fiscal Year	128,384
4 th Fiscal Year	67,047
5 th Fiscal Year	26,795
Thereafter	0
Total	\$ 717,775

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01409400%
Employer's proportionate share at MD 0.01333040%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,132,708
Employer's proportionate share of system NPL/(A) at MD \$ 2,976,908

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,747,730
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,494,146

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 449,118
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,946
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 97,121

Employer's Total Pension Expense/(Income) \$ 566,185

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 189,890	\$ 4,243
Changes of assumptions	\$ 173,003	\$ 0
Net difference between projected and actual earnings on investments	\$ 250,798	\$ 0
Changes in proportionate share	\$ 329,203	\$ 136,414
Differences between employer contributions and employer's proportionate share of system contributions	\$ 319,439	\$ 28,162
Total (prior to post-MD contributions)	\$ 1,262,333	\$ 168,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,093,514

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 495,343
2 nd Fiscal Year	329,727
3 rd Fiscal Year	203,574
4 th Fiscal Year	52,864
5 th Fiscal Year	12,006
Thereafter	0
Total	\$ 1,093,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02980598%
Employer's proportionate share at MD 0.03109598%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,625,048
Employer's proportionate share of system NPL/(A) at MD \$ 6,944,269

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,075,086
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,485,411

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,047,664
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 192,143
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 182,887

Employer's Total Pension Expense/(Income) \$ 1,422,694

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 442,959	\$ 9,898
Changes of assumptions	\$ 403,566	\$ 0
Net difference between projected and actual earnings on investments	\$ 585,039	\$ 0
Changes in proportionate share	\$ 629,123	\$ 15,863
Differences between employer contributions and employer's proportionate share of system contributions	\$ 639,626	\$ 47,769
Total (prior to post-MD contributions)	\$ 2,700,313	\$ 73,530
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,626,783

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,148,272
2 nd Fiscal Year	754,667
3 rd Fiscal Year	481,223
4 th Fiscal Year	180,544
5 th Fiscal Year	62,076
Thereafter	0
Total	\$ 2,626,783

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02917662%
Employer's proportionate share at MD 0.03109894%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,485,158
Employer's proportionate share of system NPL/(A) at MD \$ 6,944,930

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,076,141
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,485,743

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,047,763
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 195,241
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (540,709)

Employer's Total Pension Expense/(Income) \$ 702,295

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 443,001	\$ 9,899
Changes of assumptions	\$ 403,604	\$ 0
Net difference between projected and actual earnings on investments	\$ 585,094	\$ 0
Changes in proportionate share	\$ 1,534,858	\$ 593,325
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,395,730
Total (prior to post-MD contributions)	\$ 2,966,557	\$ 1,998,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 967,603

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 530,206
2 nd Fiscal Year	218,176
3 rd Fiscal Year	202,285
4 th Fiscal Year	25,031
5 th Fiscal Year	(8,095)
Thereafter	0
Total	\$ 967,603

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10978310%
Employer's proportionate share at MD 0.11343202%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,401,756
Employer's proportionate share of system NPL/(A) at MD \$ 25,331,327

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,399,737
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,714,093

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,821,671
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (421,419)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 327,615

Employer's Total Pension Expense/(Income) \$ 3,727,867

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,615,827	\$ 36,105
Changes of assumptions	\$ 1,472,129	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,134,106	\$ 0
Changes in proportionate share	\$ 830,031	\$ 1,146,106
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,651,516	\$ 376,303
Total (prior to post-MD contributions)	\$ 7,703,609	\$ 1,558,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,145,095

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,840,470
2 nd Fiscal Year	1,675,850
3 rd Fiscal Year	1,088,137
4 th Fiscal Year	377,165
5 th Fiscal Year	163,473
Thereafter	0
Total	\$ 6,145,095

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.16891078%
Employer's proportionate share at MD 0.19011920%

Employer's proportionate share of system NPL/(A) at prior MD \$ 37,544,209
Employer's proportionate share of system NPL/(A) at MD \$ 42,456,897

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 67,712,500
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,309,620

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,405,361
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,518,203)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,135,516

Employer's Total Pension Expense/(Income) \$ 13,022,674

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,708,228	\$ 60,514
Changes of assumptions	\$ 2,467,381	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,576,895	\$ 0
Changes in proportionate share	\$ 11,886,780	\$ 14,706,421
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,349,385	\$ 2,434,225
Total (prior to post-MD contributions)	\$ 39,988,669	\$ 17,201,160
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,787,509

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,822,487
2 nd Fiscal Year	6,391,080
3 rd Fiscal Year	3,141,237
4 th Fiscal Year	1,216,984
5 th Fiscal Year	215,721
Thereafter	0
Total	\$ 22,787,509

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02938706%
Employer's proportionate share at MD 0.03078007%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,531,933
Employer's proportionate share of system NPL/(A) at MD \$ 6,873,721

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,962,572
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,450,002

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,037,020
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 43,614
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (272,996)

Employer's Total Pension Expense/(Income) \$ 807,638

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 438,459	\$ 9,797
Changes of assumptions	\$ 399,466	\$ 0
Net difference between projected and actual earnings on investments	\$ 579,095	\$ 0
Changes in proportionate share	\$ 516,240	\$ 346,844
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 573,806
Total (prior to post-MD contributions)	\$ 1,933,260	\$ 930,447
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,002,813

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 560,245
2 nd Fiscal Year	228,318
3 rd Fiscal Year	169,056
4 th Fiscal Year	34,277
5 th Fiscal Year	10,916
Thereafter	0
Total	\$ 1,002,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.33369252%
Employer's proportionate share at MD 0.30395560%

Employer's proportionate share of system NPL/(A) at prior MD \$ 74,170,646
Employer's proportionate share of system NPL/(A) at MD \$ 67,878,528

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 108,256,261
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,069,039

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,240,656
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,751,413)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (731,241)

Employer's Total Pension Expense/(Income) \$ 7,758,002

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,329,815	\$ 96,748
Changes of assumptions	\$ 3,944,758	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,718,609	\$ 0
Changes in proportionate share	\$ 1,920,202	\$ 6,169,547
Differences between employer contributions and employer's proportionate share of system contributions	\$ 572,751	\$ 1,862,404
Total (prior to post-MD contributions)	\$ 16,486,135	\$ 8,128,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,357,436

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,416,306
2 nd Fiscal Year	2,286,571
3 rd Fiscal Year	1,313,823
4 th Fiscal Year	(452,552)
5 th Fiscal Year	(206,712)
Thereafter	0
Total	\$ 8,357,436

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04856370%
Employer's proportionate share at MD 0.04674188%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,794,371
Employer's proportionate share of system NPL/(A) at MD \$ 10,438,268

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,647,501
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,239,091

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,574,794
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (256,391)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,842

Employer's Total Pension Expense/(Income) \$ 1,356,245

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 665,833	\$ 14,878
Changes of assumptions	\$ 606,620	\$ 0
Net difference between projected and actual earnings on investments	\$ 879,400	\$ 0
Changes in proportionate share	\$ 190,794	\$ 688,306
Differences between employer contributions and employer's proportionate share of system contributions	\$ 404,384	\$ 137,440
Total (prior to post-MD contributions)	\$ 2,747,031	\$ 840,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,906,407

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,038,689
2 nd Fiscal Year	554,273
3 rd Fiscal Year	273,117
4 th Fiscal Year	21,314
5 th Fiscal Year	19,015
Thereafter	0
Total	\$ 1,906,407

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02198113%
Employer's proportionate share at MD 0.03192301%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,885,799
Employer's proportionate share of system NPL/(A) at MD \$ 7,128,959

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,369,640
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,578,109

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,075,527
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 247,768
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (384,454)

Employer's Total Pension Expense/(Income) \$ 938,841

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 454,740	\$ 10,161
Changes of assumptions	\$ 414,299	\$ 0
Net difference between projected and actual earnings on investments	\$ 600,598	\$ 0
Changes in proportionate share	\$ 1,812,245	\$ 458,015
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,027,083
Total (prior to post-MD contributions)	\$ 3,281,882	\$ 1,495,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,786,623

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 750,335
2 nd Fiscal Year	391,847
3 rd Fiscal Year	317,575
4 th Fiscal Year	231,798
5 th Fiscal Year	95,067
Thereafter	0
Total	\$ 1,786,623

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.71706652%
Employer's proportionate share at MD 0.70867251%

Employer's proportionate share of system NPL/(A) at prior MD \$ 159,384,116
Employer's proportionate share of system NPL/(A) at MD \$ 158,258,795

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 252,399,482
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 79,431,967

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,876,091
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,146,479)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (64,225)

Employer's Total Pension Expense/(Income) \$ 21,665,387

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,094,964	\$ 225,567
Changes of assumptions	\$ 9,197,203	\$ 0
Net difference between projected and actual earnings on investments	\$ 13,332,937	\$ 0
Changes in proportionate share	\$ 612,116	\$ 5,627,699
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,295,938	\$ 3,399,931
Total (prior to post-MD contributions)	\$ 38,533,158	\$ 9,253,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,279,961

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,159,985
2 nd Fiscal Year	7,802,260
3 rd Fiscal Year	4,211,146
4 th Fiscal Year	721,081
5 th Fiscal Year	385,490
Thereafter	0
Total	\$ 29,279,961

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.25566921%
Employer's proportionate share at MD 0.23568677%

Employer's proportionate share of system NPL/(A) at prior MD \$ 56,828,216
Employer's proportionate share of system NPL/(A) at MD \$ 52,632,921

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 83,941,761
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,417,088

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,940,591
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,972,260)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (222,666)

Employer's Total Pension Expense/(Income) \$ 5,745,665

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,357,333	\$ 75,018
Changes of assumptions	\$ 3,058,760	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,434,202	\$ 0
Changes in proportionate share	\$ 76,215	\$ 5,396,790
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,790,625	\$ 1,316,789
Total (prior to post-MD contributions)	\$ 12,717,135	\$ 6,788,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,928,538

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,085,341
2 nd Fiscal Year	1,497,991
3 rd Fiscal Year	649,684
4 th Fiscal Year	(252,481)
5 th Fiscal Year	(51,996)
Thereafter	0
Total	\$ 5,928,538

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04196689%
Employer's proportionate share at MD 0.04044085%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,328,083
Employer's proportionate share of system NPL/(A) at MD \$ 9,031,139

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,403,338
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,532,836

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,362,504
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,436)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (470,236)

Employer's Total Pension Expense/(Income) \$ 867,832

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 576,076	\$ 12,872
Changes of assumptions	\$ 524,844	\$ 0
Net difference between projected and actual earnings on investments	\$ 760,853	\$ 0
Changes in proportionate share	\$ 592,624	\$ 534,185
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,044,976
Total (prior to post-MD contributions)	\$ 2,454,397	\$ 1,592,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 862,364

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 594,130
2 nd Fiscal Year	229,288
3 rd Fiscal Year	144,704
4 th Fiscal Year	(70,699)
5 th Fiscal Year	(35,059)
Thereafter	0
Total	\$ 862,364

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.94987266%
Employer's proportionate share at MD 0.90536417%

Employer's proportionate share of system NPL/(A) at prior MD \$ 211,130,502
Employer's proportionate share of system NPL/(A) at MD \$ 202,183,436

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 322,452,818
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 101,478,265

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,502,887
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,264,403
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,568,335)

Employer's Total Pension Expense/(Income) \$ 25,198,955

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,896,815	\$ 288,173
Changes of assumptions	\$ 11,749,882	\$ 0
Net difference between projected and actual earnings on investments	\$ 17,033,486	\$ 0
Changes in proportionate share	\$ 19,792,109	\$ 11,873,176
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,895,901
Total (prior to post-MD contributions)	\$ 61,472,292	\$ 32,057,250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,415,042

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)
1 st Fiscal Year	\$ 18,619,878
2 nd Fiscal Year	7,851,584
3 rd Fiscal Year	4,538,844
4 th Fiscal Year	(953,879)
5 th Fiscal Year	(641,384)
Thereafter	0
Total	\$ 29,415,042

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10204222%
Employer's proportionate share at MD 0.10558757%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,681,172
Employer's proportionate share of system NPL/(A) at MD \$ 23,579,526

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,605,872
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,834,844

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,557,382
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 616,299
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (768,540)

Employer's Total Pension Expense/(Income) \$ 3,405,141

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,504,084	\$ 33,608
Changes of assumptions	\$ 1,370,323	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,986,520	\$ 0
Changes in proportionate share	\$ 1,805,189	\$ 408,608
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,574,712
Total (prior to post-MD contributions)	\$ 6,666,116	\$ 2,016,928
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,649,188

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,568,785
2 nd Fiscal Year	1,189,752
3 rd Fiscal Year	664,590
4 th Fiscal Year	160,456
5 th Fiscal Year	65,605
Thereafter	0
Total	\$ 4,649,188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.33796444%
Employer's proportionate share at MD 0.32215151%

Employer's proportionate share of system NPL/(A) at prior MD \$ 75,120,176
Employer's proportionate share of system NPL/(A) at MD \$ 71,941,989

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 114,736,882
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,108,538

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,853,700
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,141,111)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 585,701

Employer's Total Pension Expense/(Income) \$ 7,298,290

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,589,014	\$ 102,539
Changes of assumptions	\$ 4,180,906	\$ 0
Net difference between projected and actual earnings on investments	\$ 6,060,946	\$ 0
Changes in proportionate share	\$ 0	\$ 8,725,917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,398,247	\$ 1,530,777
Total (prior to post-MD contributions)	\$ 19,229,113	\$ 10,359,233
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,869,880

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,093,192
2 nd Fiscal Year	2,090,821
3 rd Fiscal Year	1,352,711
4 th Fiscal Year	170,047
5 th Fiscal Year	163,108
Thereafter	0
Total	\$ 8,869,880

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,934

Employer's Total Pension Expense/(Income) **\$ 1,934**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,208	\$ 0
Total (prior to post-MD contributions)	\$ 2,208	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,208

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,204
2 nd Fiscal Year	718
3 rd Fiscal Year	286
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 2,208

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00586229%
Employer's proportionate share at MD 0.00596795%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,303,025
Employer's proportionate share of system NPL/(A) at MD \$ 1,332,746

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,125,534
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 668,921

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 201,068
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (49,490)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,301

Employer's Total Pension Expense/(Income) \$ 168,879

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 85,013	\$ 1,900
Changes of assumptions	\$ 77,452	\$ 0
Net difference between projected and actual earnings on investments	\$ 112,281	\$ 0
Changes in proportionate share	\$ 21,581	\$ 86,881
Differences between employer contributions and employer's proportionate share of system contributions	\$ 79,789	\$ 20,311
Total (prior to post-MD contributions)	\$ 376,116	\$ 109,092
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 267,024

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 130,673
2 nd Fiscal Year	72,816
3 rd Fiscal Year	41,502
4 th Fiscal Year	14,327
5 th Fiscal Year	7,707
Thereafter	0
Total	\$ 267,024

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03226849%
Employer's proportionate share at MD 0.02929891%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,172,396
Employer's proportionate share of system NPL/(A) at MD \$ 6,542,952

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,435,045
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,283,985

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 987,118
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (120,646)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,498

Employer's Total Pension Expense/(Income) \$ 885,970

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 417,360	\$ 9,326
Changes of assumptions	\$ 380,243	\$ 0
Net difference between projected and actual earnings on investments	\$ 551,229	\$ 0
Changes in proportionate share	\$ 1,484,811	\$ 1,282,581
Differences between employer contributions and employer's proportionate share of system contributions	\$ 800,255	\$ 1,422,544
Total (prior to post-MD contributions)	\$ 3,633,898	\$ 2,714,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 919,447

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 755,787
2 nd Fiscal Year	286,361
3 rd Fiscal Year	103,242
4 th Fiscal Year	(138,465)
5 th Fiscal Year	(87,477)
Thereafter	0
Total	\$ 919,447

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05319011%
Employer's proportionate share at MD 0.05400301%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,822,695
Employer's proportionate share of system NPL/(A) at MD \$ 12,059,804

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,233,612
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,052,959

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,819,431
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (414,829)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 163,434

Employer's Total Pension Expense/(Income) \$ 1,568,036

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 769,267	\$ 17,189
Changes of assumptions	\$ 700,855	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,016,011	\$ 0
Changes in proportionate share	\$ 177,289	\$ 959,178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,025,138	\$ 248,414
Total (prior to post-MD contributions)	\$ 3,688,560	\$ 1,224,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,463,779

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,236,886
2 nd Fiscal Year	633,876
3 rd Fiscal Year	346,961
4 th Fiscal Year	160,391
5 th Fiscal Year	85,665
Thereafter	0
Total	\$ 2,463,779

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.08367541%
Employer's proportionate share at MD 0.08730236%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,598,736
Employer's proportionate share of system NPL/(A) at MD \$ 19,496,123

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,093,446
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,785,335

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,941,329
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 898,504
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,943,079)

Employer's Total Pension Expense/(Income) \$ 1,896,754

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,243,613	\$ 27,788
Changes of assumptions	\$ 1,133,016	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,642,503	\$ 0
Changes in proportionate share	\$ 4,967,623	\$ 1,905,225
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,857,432
Total (prior to post-MD contributions)	\$ 8,986,755	\$ 6,790,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,196,310

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,514,980
2 nd Fiscal Year	506,446
3 rd Fiscal Year	377,445
4 th Fiscal Year	(102,125)
5 th Fiscal Year	(100,434)
Thereafter	0
Total	\$ 2,196,310

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.48873163%
Employer's proportionate share at MD 0.48348886%

Employer's proportionate share of system NPL/(A) at prior MD \$ 108,631,566
Employer's proportionate share of system NPL/(A) at MD \$ 107,971,402

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 172,198,493
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 54,192,128

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,289,364
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (581,728)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,276,134)

Employer's Total Pension Expense/(Income) \$ 12,431,502

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,887,247	\$ 153,892
Changes of assumptions	\$ 6,274,754	\$ 0
Net difference between projected and actual earnings on investments	\$ 9,096,341	\$ 0
Changes in proportionate share	\$ 8,413,350	\$ 6,069,007
Differences between employer contributions and employer's proportionate share of system contributions	\$ 158,043	\$ 8,416,656
Total (prior to post-MD contributions)	\$ 30,829,735	\$ 14,639,555
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,190,180

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,654,549
2 nd Fiscal Year	4,311,111
3 rd Fiscal Year	2,583,606
4 th Fiscal Year	(172,857)
5 th Fiscal Year	(186,230)
Thereafter	0
Total	\$ 16,190,180

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.20736275%
Employer's proportionate share at MD 0.20304894%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,091,022
Employer's proportionate share of system NPL/(A) at MD \$ 45,344,331

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 72,317,533
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,758,858

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,840,981
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 624,659
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,230,538)

Employer's Total Pension Expense/(Income) \$ 4,235,102

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,892,410	\$ 64,629
Changes of assumptions	\$ 2,635,184	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,820,155	\$ 0
Changes in proportionate share	\$ 5,953,579	\$ 3,610,801
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 7,876,799
Total (prior to post-MD contributions)	\$ 15,301,328	\$ 11,552,229
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,749,099

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)
1 st Fiscal Year	\$ 2,964,294
2 nd Fiscal Year	840,416
3 rd Fiscal Year	621,199
4 th Fiscal Year	(426,840)
5 th Fiscal Year	(249,970)
Thereafter	0
Total	\$ 3,749,099

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.10810738%
Employer's proportionate share at MD 0.11107979%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,029,290
Employer's proportionate share of system NPL/(A) at MD \$ 24,806,033

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 39,561,971
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,450,442

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,742,421
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 636,741
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,113,979)

Employer's Total Pension Expense/(Income) \$ 3,265,183

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,582,320	\$ 35,356
Changes of assumptions	\$ 1,441,602	\$ 0
Net difference between projected and actual earnings on investments	\$ 2,089,851	\$ 0
Changes in proportionate share	\$ 3,247,930	\$ 1,150,189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,468,605
Total (prior to post-MD contributions)	\$ 8,361,703	\$ 3,654,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,707,553

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)
1 st Fiscal Year	\$ 2,405,834
2 nd Fiscal Year	1,184,676
3 rd Fiscal Year	947,943
4 th Fiscal Year	163,047
5 th Fiscal Year	6,052
Thereafter	0
Total	\$ 4,707,553

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04621931%
Employer's proportionate share at MD 0.04405023%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,273,278
Employer's proportionate share of system NPL/(A) at MD \$ 9,837,176

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,688,848
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,937,395

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,484,109
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (428,689)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 429,186

Employer's Total Pension Expense/(Income) \$ 1,484,606

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 627,491	\$ 14,021
Changes of assumptions	\$ 571,687	\$ 0
Net difference between projected and actual earnings on investments	\$ 828,759	\$ 0
Changes in proportionate share	\$ 2,431,123	\$ 2,552,851
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,738,679	\$ 2,054,454
Total (prior to post-MD contributions)	\$ 6,197,739	\$ 4,621,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,576,413

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)
1 st Fiscal Year	\$ 1,220,145
2 nd Fiscal Year	388,356
3 rd Fiscal Year	183,021
4 th Fiscal Year	(113,176)
5 th Fiscal Year	(101,933)
Thereafter	0
Total	\$ 1,576,413

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03305680%
Employer's proportionate share at MD 0.03401660%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,347,615
Employer's proportionate share of system NPL/(A) at MD \$ 7,596,494

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,115,289
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,812,770

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,146,063
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 168,299
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (37,799)

Employer's Total Pension Expense/(Income) \$ 1,276,563

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 484,563	\$ 10,827
Changes of assumptions	\$ 441,470	\$ 0
Net difference between projected and actual earnings on investments	\$ 639,987	\$ 0
Changes in proportionate share	\$ 388,759	\$ 60,112
Differences between employer contributions and employer's proportionate share of system contributions	\$ 139,452	\$ 129,310
Total (prior to post-MD contributions)	\$ 2,094,231	\$ 200,249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,893,982

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 965,213
2 nd Fiscal Year	525,819
3 rd Fiscal Year	288,043
4 th Fiscal Year	78,801
5 th Fiscal Year	36,106
Thereafter	0
Total	\$ 1,893,982

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00958574%
Employer's proportionate share at MD 0.01027965%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,130,646
Employer's proportionate share of system NPL/(A) at MD \$ 2,295,623

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,661,181
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,152,200

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 346,335
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (125,445)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 400,744

Employer's Total Pension Expense/(Income) \$ 621,634

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 146,433	\$ 3,272
Changes of assumptions	\$ 133,410	\$ 0
Net difference between projected and actual earnings on investments	\$ 193,401	\$ 0
Changes in proportionate share	\$ 235,910	\$ 251,062
Differences between employer contributions and employer's proportionate share of system contributions	\$ 356,551	\$ 3,087
Total (prior to post-MD contributions)	\$ 1,065,705	\$ 257,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 808,284

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 410,514
2 nd Fiscal Year	172,034
3 rd Fiscal Year	137,599
4 th Fiscal Year	67,257
5 th Fiscal Year	20,880
Thereafter	0
Total	\$ 808,284

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.20539259%
Employer's proportionate share at MD 0.19381280%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,653,109
Employer's proportionate share of system NPL/(A) at MD \$ 43,281,741

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 69,028,006
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,723,619

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,529,803
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,344,174)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,287,926)

Employer's Total Pension Expense/(Income) \$ 3,897,703

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,760,843	\$ 61,690
Changes of assumptions	\$ 2,515,317	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,646,387	\$ 0
Changes in proportionate share	\$ 575,185	\$ 3,512,254
Differences between employer contributions and employer's proportionate share of system contributions	\$ 484	\$ 2,550,376
Total (prior to post-MD contributions)	\$ 9,498,216	\$ 6,124,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,373,896

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,691,545
2 nd Fiscal Year	778,155
3 rd Fiscal Year	350,890
4 th Fiscal Year	(336,733)
5 th Fiscal Year	(109,962)
Thereafter	0
Total	\$ 3,373,896

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.21915523%
Employer's proportionate share at MD 0.19798448%

Employer's proportionate share of system NPL/(A) at prior MD \$ 48,712,165
Employer's proportionate share of system NPL/(A) at MD \$ 44,213,349

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 70,513,784
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,191,205

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,670,353
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,867,803)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 422,490

Employer's Total Pension Expense/(Income) \$ 5,225,040

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,820,268	\$ 63,017
Changes of assumptions	\$ 2,569,457	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,724,872	\$ 0
Changes in proportionate share	\$ 1,188,384	\$ 7,459,946
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,063,183	\$ 817,713
Total (prior to post-MD contributions)	\$ 13,366,164	\$ 8,340,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,025,488

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)
1 st Fiscal Year	\$ 3,448,968
2 nd Fiscal Year	1,441,946
3 rd Fiscal Year	477,185
4 th Fiscal Year	(319,064)
5 th Fiscal Year	(23,547)
Thereafter	0
Total	\$ 5,025,488

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01606729%
Employer's proportionate share at MD 0.01768052%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,571,316
Employer's proportionate share of system NPL/(A) at MD \$ 3,948,365

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,297,061
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,981,731

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 595,680
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (118,907)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (124,142)

Employer's Total Pension Expense/(Income) \$ 352,631

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 251,857	\$ 5,628
Changes of assumptions	\$ 229,459	\$ 0
Net difference between projected and actual earnings on investments	\$ 332,641	\$ 0
Changes in proportionate share	\$ 243,288	\$ 219,201
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,199	\$ 295,366
Total (prior to post-MD contributions)	\$ 1,059,444	\$ 520,195
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 539,249

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 278,222
2 nd Fiscal Year	119,119
3 rd Fiscal Year	87,655
4 th Fiscal Year	36,412
5 th Fiscal Year	17,842
Thereafter	0
Total	\$ 539,249

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 1.10639732%
Employer's proportionate share at MD 1.08710090%

Employer's proportionate share of system NPL/(A) at prior MD \$ 245,921,618
Employer's proportionate share of system NPL/(A) at MD \$ 242,768,383

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 387,179,834
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 121,848,331

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,625,832
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,194,521)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,709,114)

Employer's Total Pension Expense/(Income) \$ 29,722,197

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,485,636	\$ 346,019
Changes of assumptions	\$ 14,108,475	\$ 0
Net difference between projected and actual earnings on investments	\$ 20,452,674	\$ 0
Changes in proportionate share	\$ 16,110,581	\$ 12,926,193
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,039,850	\$ 9,966,901
Total (prior to post-MD contributions)	\$ 67,197,216	\$ 23,239,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,958,103

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,726,899
2 nd Fiscal Year	11,569,055
3 rd Fiscal Year	8,443,890
4 th Fiscal Year	1,143,270
5 th Fiscal Year	74,989
Thereafter	0
Total	\$ 43,958,103

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04343178%
Employer's proportionate share at MD 0.05136680%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,653,687
Employer's proportionate share of system NPL/(A) at MD \$ 11,471,092

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,294,704
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,757,477

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,730,614
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (923,220)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,629,748

Employer's Total Pension Expense/(Income) \$ 2,437,142

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 731,715	\$ 16,350
Changes of assumptions	\$ 666,642	\$ 0
Net difference between projected and actual earnings on investments	\$ 966,413	\$ 0
Changes in proportionate share	\$ 3,785,483	\$ 3,552,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,546,951	\$ 2,115,989
Total (prior to post-MD contributions)	\$ 9,697,204	\$ 5,684,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,012,677

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,215,228
2 nd Fiscal Year	1,022,688
3 rd Fiscal Year	553,930
4 th Fiscal Year	204,821
5 th Fiscal Year	16,010
Thereafter	0
Total	\$ 4,012,677

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04127760%
Employer's proportionate share at MD 0.03917983%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,174,872
Employer's proportionate share of system NPL/(A) at MD \$ 8,749,532

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,954,215
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,391,494

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,320,019
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (520,861)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 127,425

Employer's Total Pension Expense/(Income) \$ 926,583

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 558,112	\$ 12,471
Changes of assumptions	\$ 508,479	\$ 0
Net difference between projected and actual earnings on investments	\$ 737,128	\$ 0
Changes in proportionate share	\$ 331,251	\$ 1,256,437
Differences between employer contributions and employer's proportionate share of system contributions	\$ 730,185	\$ 164,626
Total (prior to post-MD contributions)	\$ 2,865,155	\$ 1,433,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,431,621

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 827,511
2 nd Fiscal Year	432,529
3 rd Fiscal Year	130,135
4 th Fiscal Year	9,817
5 th Fiscal Year	31,630
Thereafter	0
Total	\$ 1,431,621

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02168822%
Employer's proportionate share at MD 0.01953050%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,820,693
Employer's proportionate share of system NPL/(A) at MD \$ 4,361,498

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,955,947
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,189,087

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 658,008
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,530)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 82,241

Employer's Total Pension Expense/(Income) \$ 719,719

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 278,210	\$ 6,216
Changes of assumptions	\$ 253,468	\$ 0
Net difference between projected and actual earnings on investments	\$ 367,446	\$ 0
Changes in proportionate share	\$ 218,907	\$ 344,588
Differences between employer contributions and employer's proportionate share of system contributions	\$ 358,460	\$ 92,591
Total (prior to post-MD contributions)	\$ 1,476,491	\$ 443,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,033,096

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 549,818
2 nd Fiscal Year	317,407
3 rd Fiscal Year	168,821
4 th Fiscal Year	(616)
5 th Fiscal Year	(2,334)
Thereafter	0
Total	\$ 1,033,096

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.22699176%
Employer's proportionate share at MD 0.21662700%

Employer's proportionate share of system NPL/(A) at prior MD \$ 50,454,009
Employer's proportionate share of system NPL/(A) at MD \$ 48,376,546

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 77,153,469
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,280,762

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,298,443
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,039,402)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,102,717

Employer's Total Pension Expense/(Income) \$ 7,361,758

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,085,828	\$ 68,951
Changes of assumptions	\$ 2,811,401	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,075,612	\$ 0
Changes in proportionate share	\$ 340,790	\$ 2,943,536
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,856,371	\$ 745,592
Total (prior to post-MD contributions)	\$ 14,170,002	\$ 3,758,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,411,923

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,573,823
2 nd Fiscal Year	2,909,327
3 rd Fiscal Year	1,501,607
4 th Fiscal Year	281,455
5 th Fiscal Year	145,710
Thereafter	0
Total	\$ 10,411,923

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03716843%
Employer's proportionate share at MD 0.03367498%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,261,517
Employer's proportionate share of system NPL/(A) at MD \$ 7,520,204

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,993,618
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,774,480

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,134,554
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,413)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 83,339

Employer's Total Pension Expense/(Income) \$ 1,183,480

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 479,696	\$ 10,719
Changes of assumptions	\$ 437,036	\$ 0
Net difference between projected and actual earnings on investments	\$ 633,560	\$ 0
Changes in proportionate share	\$ 298,355	\$ 526,206
Differences between employer contributions and employer's proportionate share of system contributions	\$ 447,408	\$ 110,789
Total (prior to post-MD contributions)	\$ 2,296,055	\$ 647,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,648,341

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 908,417
2 nd Fiscal Year	488,609
3 rd Fiscal Year	263,673
4 th Fiscal Year	(4,353)
5 th Fiscal Year	(8,004)
Thereafter	0
Total	\$ 1,648,341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05036124%
Employer's proportionate share at MD 0.04432245%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,193,915
Employer's proportionate share of system NPL/(A) at MD \$ 9,897,968

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,785,801
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,967,907

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,493,281
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (261,163)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 75,783

Employer's Total Pension Expense/(Income) \$ 1,307,901

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 631,369	\$ 14,108
Changes of assumptions	\$ 575,220	\$ 0
Net difference between projected and actual earnings on investments	\$ 833,881	\$ 0
Changes in proportionate share	\$ 139,595	\$ 1,250,025
Differences between employer contributions and employer's proportionate share of system contributions	\$ 642,197	\$ 227,171
Total (prior to post-MD contributions)	\$ 2,822,262	\$ 1,491,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,330,958

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 952,249
2 nd Fiscal Year	387,821
3 rd Fiscal Year	107,706
4 th Fiscal Year	(93,945)
5 th Fiscal Year	(22,874)
Thereafter	0
Total	\$ 1,330,958

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00164263%
Employer's proportionate share at MD 0.00159411%

Employer's proportionate share of system NPL/(A) at prior MD \$ 365,111
Employer's proportionate share of system NPL/(A) at MD \$ 355,992

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 567,755
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 178,677

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 53,708
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,930
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,833

Employer's Total Pension Expense/(Income) \$ 81,471

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,708	\$ 507
Changes of assumptions	\$ 20,688	\$ 0
Net difference between projected and actual earnings on investments	\$ 29,992	\$ 0
Changes in proportionate share	\$ 33,401	\$ 19,763
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,529	\$ 5,709
Total (prior to post-MD contributions)	\$ 141,318	\$ 25,979
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 115,339

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 66,067
2 nd Fiscal Year	30,404
3 rd Fiscal Year	13,337
4 th Fiscal Year	4,008
5 th Fiscal Year	1,522
Thereafter	0
Total	\$ 115,339

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01126673%
Employer's proportionate share at MD 0.01053784%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,504,283

Employer's proportionate share of system NPL/(A) at MD \$ 2,353,281

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,753,137
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,181,140

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 355,033
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,836)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,234

Employer's Total Pension Expense/(Income) \$ 376,431

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 150,110	\$ 3,354
Changes of assumptions	\$ 136,761	\$ 0
Net difference between projected and actual earnings on investments	\$ 198,259	\$ 0
Changes in proportionate share	\$ 136,130	\$ 149,094
Differences between employer contributions and employer's proportionate share of system contributions	\$ 156,572	\$ 47,678
Total (prior to post-MD contributions)	\$ 777,832	\$ 200,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 577,706

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 298,886
2 nd Fiscal Year	164,080
3 rd Fiscal Year	97,459
4 th Fiscal Year	14,967
5 th Fiscal Year	2,313
Thereafter	0
Total	\$ 577,706

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00220207%
Employer's proportionate share at MD 0.00265914%

Employer's proportionate share of system NPL/(A) at prior MD \$ 489,459
Employer's proportionate share of system NPL/(A) at MD \$ 593,832

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 947,074
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 298,051

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,590
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,454)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,517

Employer's Total Pension Expense/(Income) \$ 95,653

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,879	\$ 846
Changes of assumptions	\$ 34,511	\$ 0
Net difference between projected and actual earnings on investments	\$ 50,029	\$ 0
Changes in proportionate share	\$ 93,460	\$ 84,218
Differences between employer contributions and employer's proportionate share of system contributions	\$ 124,437	\$ 19,572
Total (prior to post-MD contributions)	\$ 340,316	\$ 104,636
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 235,680

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 82,148
2 nd Fiscal Year	59,176
3 rd Fiscal Year	43,190
4 th Fiscal Year	35,158
5 th Fiscal Year	16,006
Thereafter	0
Total	\$ 235,680

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00333282%
Employer's proportionate share at MD 0.00286156%

Employer's proportionate share of system NPL/(A) at prior MD \$ 740,794
Employer's proportionate share of system NPL/(A) at MD \$ 639,036

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,019,168
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 320,740

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,410
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (54,785)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (949)

Employer's Total Pension Expense/(Income) \$ 40,676

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,763	\$ 911
Changes of assumptions	\$ 37,138	\$ 0
Net difference between projected and actual earnings on investments	\$ 53,837	\$ 0
Changes in proportionate share	\$ 178	\$ 171,068
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,259	\$ 21,053
Total (prior to post-MD contributions)	\$ 179,175	\$ 193,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (13,857)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,897
2 nd Fiscal Year	(8,148)
3 rd Fiscal Year	(5,612)
4 th Fiscal Year	(9,797)
5 th Fiscal Year	(2,198)
Thereafter	0
Total	\$ (13,857)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (59,953)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,162)

Employer's Total Pension Expense/(Income) **\$ (67,115)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 12,395	\$ 174,685
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,160	\$ 23,406
Total (prior to post-MD contributions)	\$ 15,555	\$ 198,091
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (182,536)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (76,344)
2 nd Fiscal Year	(77,079)
3 rd Fiscal Year	(29,113)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (182,536)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00591434%
Employer's proportionate share at MD 0.00534486%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,314,595
Employer's proportionate share of system NPL/(A) at MD \$ 1,193,599

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,903,615
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 599,082

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 180,075
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (75,783)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,955

Employer's Total Pension Expense/(Income) \$ 124,247

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,137	\$ 1,701
Changes of assumptions	\$ 69,366	\$ 0
Net difference between projected and actual earnings on investments	\$ 100,558	\$ 0
Changes in proportionate share	\$ 55,957	\$ 229,829
Differences between employer contributions and employer's proportionate share of system contributions	\$ 141,050	\$ 33,535
Total (prior to post-MD contributions)	\$ 443,068	\$ 265,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 178,003

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 79,823
2 nd Fiscal Year	35,249
3 rd Fiscal Year	45,800
4 th Fiscal Year	14,158
5 th Fiscal Year	2,973
Thereafter	0
Total	\$ 178,003

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4359: Willamette Leadership Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,379

Employer's Total Pension Expense/(Income) **\$ 6,379**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,641	\$ 0
Total (prior to post-MD contributions)	\$ 26,641	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,641

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,379
2 nd Fiscal Year	6,379
3 rd Fiscal Year	6,379
4 th Fiscal Year	5,472
5 th Fiscal Year	2,032
Thereafter	0
Total	\$ 26,641

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01296482%
Employer's proportionate share at MD 0.01111557%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,881,722
Employer's proportionate share of system NPL/(A) at MD \$ 2,482,299

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,958,901
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,245,895

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 374,498
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,616)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 41,789

Employer's Total Pension Expense/(Income) \$ 395,671

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 158,340	\$ 3,538
Changes of assumptions	\$ 144,259	\$ 0
Net difference between projected and actual earnings on investments	\$ 209,128	\$ 0
Changes in proportionate share	\$ 179,577	\$ 305,411
Differences between employer contributions and employer's proportionate share of system contributions	\$ 164,258	\$ 22,095
Total (prior to post-MD contributions)	\$ 855,562	\$ 331,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 524,518

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 314,898
2 nd Fiscal Year	189,110
3 rd Fiscal Year	70,460
4 th Fiscal Year	(34,985)
5 th Fiscal Year	(14,966)
Thereafter	0
Total	\$ 524,518

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00036785%
Employer's proportionate share at MD 0.00030492%

Employer's proportionate share of system NPL/(A) at prior MD \$ 81,763
Employer's proportionate share of system NPL/(A) at MD \$ 68,094

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 108,600
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,177

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,273
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,889)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,446)

Employer's Total Pension Expense/(Income) \$ (5,062)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,344	\$ 97
Changes of assumptions	\$ 3,957	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,737	\$ 0
Changes in proportionate share	\$ 2,048	\$ 41,695
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,543	\$ 5,219
Total (prior to post-MD contributions)	\$ 22,629	\$ 47,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,382)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,807)
2 nd Fiscal Year	(11,426)
3 rd Fiscal Year	(3,721)
4 th Fiscal Year	(287)
5 th Fiscal Year	(142)
Thereafter	0
Total	\$ (24,382)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02088280%
Employer's proportionate share at MD 0.02202907%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,641,671
Employer's proportionate share of system NPL/(A) at MD \$ 4,919,471

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,845,833
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,469,141

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 742,188
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,769
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 64,641

Employer's Total Pension Expense/(Income) \$ 826,598

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 313,802	\$ 7,012
Changes of assumptions	\$ 285,895	\$ 0
Net difference between projected and actual earnings on investments	\$ 414,454	\$ 0
Changes in proportionate share	\$ 450,336	\$ 560,692
Differences between employer contributions and employer's proportionate share of system contributions	\$ 384,727	\$ 134,664
Total (prior to post-MD contributions)	\$ 1,849,214	\$ 702,368
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,146,846

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 631,235
2 nd Fiscal Year	273,628
3 rd Fiscal Year	123,038
4 th Fiscal Year	78,331
5 th Fiscal Year	40,615
Thereafter	0
Total	\$ 1,146,846

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00819778%
Employer's proportionate share at MD 0.00775880%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,822,140
Employer's proportionate share of system NPL/(A) at MD \$ 1,732,674

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,763,360
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 869,650

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 261,404
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,778)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,615

Employer's Total Pension Expense/(Income) \$ 230,241

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 110,523	\$ 2,470
Changes of assumptions	\$ 100,694	\$ 0
Net difference between projected and actual earnings on investments	\$ 145,974	\$ 0
Changes in proportionate share	\$ 107,837	\$ 247,774
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,783	\$ 45,923
Total (prior to post-MD contributions)	\$ 515,811	\$ 296,167
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 219,644

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 183,294
2 nd Fiscal Year	64,029
3 rd Fiscal Year	(5,728)
4 th Fiscal Year	(20,017)
5 th Fiscal Year	(1,933)
Thereafter	0
Total	\$ 219,644

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01300166%
Employer's proportionate share at MD 0.01157877%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,889,911
Employer's proportionate share of system NPL/(A) at MD \$ 2,585,739

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,123,873
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,297,813

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 390,104
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,943)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 43,342

Employer's Total Pension Expense/(Income) \$ 391,503

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 164,938	\$ 3,685
Changes of assumptions	\$ 150,270	\$ 0
Net difference between projected and actual earnings on investments	\$ 217,843	\$ 0
Changes in proportionate share	\$ 71,645	\$ 247,028
Differences between employer contributions and employer's proportionate share of system contributions	\$ 240,401	\$ 45,467
Total (prior to post-MD contributions)	\$ 845,097	\$ 296,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 548,917

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 286,920
2 nd Fiscal Year	158,306
3 rd Fiscal Year	99,463
4 th Fiscal Year	5,436
5 th Fiscal Year	(1,209)
Thereafter	0
Total	\$ 548,917

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.04007123%
Employer's proportionate share at MD 0.03704868%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,906,730
Employer's proportionate share of system NPL/(A) at MD \$ 8,273,609

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,195,189
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,152,623

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,248,218
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (269,055)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,875

Employer's Total Pension Expense/(Income) \$ 1,003,038

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 527,754	\$ 11,792
Changes of assumptions	\$ 480,820	\$ 0
Net difference between projected and actual earnings on investments	\$ 697,032	\$ 0
Changes in proportionate share	\$ 325,097	\$ 974,760
Differences between employer contributions and employer's proportionate share of system contributions	\$ 526,843	\$ 169,129
Total (prior to post-MD contributions)	\$ 2,557,546	\$ 1,155,681
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,401,865

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 790,427
2 nd Fiscal Year	436,051
3 rd Fiscal Year	189,368
4 th Fiscal Year	(17,690)
5 th Fiscal Year	3,709
Thereafter	0
Total	\$ 1,401,865

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (382,577)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,293)

Employer's Total Pension Expense/(Income) **\$ (394,870)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 160,422
Differences between employer contributions and employer's proportionate share of system contributions	\$ 668	\$ 51
Total (prior to post-MD contributions)	\$ 668	\$ 160,473
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (159,805)

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)
1 st Fiscal Year	\$ (159,818)
2 nd Fiscal Year	(333)
3 rd Fiscal Year	161
4 th Fiscal Year	136
5 th Fiscal Year	49
Thereafter	0
Total	\$ (159,805)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00575395%
Employer's proportionate share at MD 0.00580908%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,278,944
Employer's proportionate share of system NPL/(A) at MD \$ 1,297,268

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,068,951
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 651,114

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 195,715
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 42,908
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,277

Employer's Total Pension Expense/(Income) \$ 254,900

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 82,750	\$ 1,849
Changes of assumptions	\$ 75,391	\$ 0
Net difference between projected and actual earnings on investments	\$ 109,292	\$ 0
Changes in proportionate share	\$ 78,085	\$ 40,695
Differences between employer contributions and employer's proportionate share of system contributions	\$ 86,299	\$ 27,252
Total (prior to post-MD contributions)	\$ 431,817	\$ 69,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 362,021

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 182,888
2 nd Fiscal Year	91,182
3 rd Fiscal Year	60,904
4 th Fiscal Year	20,431
5 th Fiscal Year	6,614
Thereafter	0
Total	\$ 362,021

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00845127%
Employer's proportionate share at MD 0.00738434%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,878,484
Employer's proportionate share of system NPL/(A) at MD \$ 1,649,050

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,629,993
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 827,678

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 248,788
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,729)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 63,928

Employer's Total Pension Expense/(Income) \$ 308,987

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 105,189	\$ 2,350
Changes of assumptions	\$ 95,835	\$ 0
Net difference between projected and actual earnings on investments	\$ 138,929	\$ 0
Changes in proportionate share	\$ 242,017	\$ 336,037
Differences between employer contributions and employer's proportionate share of system contributions	\$ 291,694	\$ 38,624
Total (prior to post-MD contributions)	\$ 873,664	\$ 377,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 496,653

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 225,766
2 nd Fiscal Year	116,560
3 rd Fiscal Year	116,024
4 th Fiscal Year	34,703
5 th Fiscal Year	3,599
Thereafter	0
Total	\$ 496,653

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (99,190)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,156)

Employer's Total Pension Expense/(Income) \$ (113,346)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 36,489	\$ 331,202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,236	\$ 37,343
Total (prior to post-MD contributions)	\$ 38,725	\$ 368,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (329,820)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (104,609)
2 nd Fiscal Year	(108,343)
3 rd Fiscal Year	(93,173)
4 th Fiscal Year	(23,695)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (329,820)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4374: Lone School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01025093%
Employer's proportionate share at MD 0.00771931%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,278,499
Employer's proportionate share of system NPL/(A) at MD \$ 1,723,855

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,749,295
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 865,223

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 260,074
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (301,488)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,049

Employer's Total Pension Expense/(Income) \$ (10,365)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 109,961	\$ 2,457
Changes of assumptions	\$ 100,182	\$ 0
Net difference between projected and actual earnings on investments	\$ 145,231	\$ 0
Changes in proportionate share	\$ 0	\$ 872,109
Differences between employer contributions and employer's proportionate share of system contributions	\$ 237,765	\$ 76,053
Total (prior to post-MD contributions)	\$ 593,139	\$ 950,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (357,480)

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)
1 st Fiscal Year	\$ (64,182)
2 nd Fiscal Year	(118,943)
3 rd Fiscal Year	(98,479)
4 th Fiscal Year	(61,479)
5 th Fiscal Year	(14,397)
Thereafter	0
Total	\$ (357,480)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01443881%
Employer's proportionate share at MD 0.01198014%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,209,349
Employer's proportionate share of system NPL/(A) at MD \$ 2,675,372

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,266,824
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,342,801

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 403,626
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 69,851
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,307

Employer's Total Pension Expense/(Income) \$ 486,784

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 170,656	\$ 3,813
Changes of assumptions	\$ 155,479	\$ 0
Net difference between projected and actual earnings on investments	\$ 225,394	\$ 0
Changes in proportionate share	\$ 319,830	\$ 575,954
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,831	\$ 28,352
Total (prior to post-MD contributions)	\$ 948,190	\$ 608,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 340,071

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 298,098
2 nd Fiscal Year	122,496
3 rd Fiscal Year	9,795
4 th Fiscal Year	(69,097)
5 th Fiscal Year	(21,221)
Thereafter	0
Total	\$ 340,071

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01772607%
Employer's proportionate share at MD 0.01713646%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,940,017
Employer's proportionate share of system NPL/(A) at MD \$ 3,826,867

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,103,290
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,920,750

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 577,349
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,638
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,214

Employer's Total Pension Expense/(Income) \$ 646,201

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 244,107	\$ 5,454
Changes of assumptions	\$ 222,398	\$ 0
Net difference between projected and actual earnings on investments	\$ 322,405	\$ 0
Changes in proportionate share	\$ 169,940	\$ 145,215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 255,439	\$ 85,003
Total (prior to post-MD contributions)	\$ 1,214,289	\$ 235,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 978,617

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 513,374
2 nd Fiscal Year	289,774
3 rd Fiscal Year	138,756
4 th Fiscal Year	25,592
5 th Fiscal Year	11,121
Thereafter	0
Total	\$ 978,617

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00805481%
Employer's proportionate share at MD 0.00883014%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,790,362
Employer's proportionate share of system NPL/(A) at MD \$ 1,971,923

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,144,926
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 989,731

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 297,499
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,904)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 38,203

Employer's Total Pension Expense/(Income) \$ 284,798

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 125,784	\$ 2,811
Changes of assumptions	\$ 114,598	\$ 0
Net difference between projected and actual earnings on investments	\$ 166,130	\$ 0
Changes in proportionate share	\$ 207,321	\$ 170,250
Differences between employer contributions and employer's proportionate share of system contributions	\$ 243,639	\$ 45,150
Total (prior to post-MD contributions)	\$ 857,472	\$ 218,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 639,261

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 224,398
2 nd Fiscal Year	148,943
3 rd Fiscal Year	144,358
4 th Fiscal Year	88,453
5 th Fiscal Year	33,110
Thereafter	0
Total	\$ 639,261

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01240184%
Employer's proportionate share at MD 0.01351726%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,756,587
Employer's proportionate share of system NPL/(A) at MD \$ 3,018,637

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,814,282
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,515,090

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 455,414
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 69,911
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 38,695

Employer's Total Pension Expense/(Income) \$ 564,020

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 192,552	\$ 4,302
Changes of assumptions	\$ 175,428	\$ 0
Net difference between projected and actual earnings on investments	\$ 254,313	\$ 0
Changes in proportionate share	\$ 302,140	\$ 80,278
Differences between employer contributions and employer's proportionate share of system contributions	\$ 178,819	\$ 39,673
Total (prior to post-MD contributions)	\$ 1,103,252	\$ 124,253
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 978,999

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)
1 st Fiscal Year	\$ 473,662
2 nd Fiscal Year	273,506
3 rd Fiscal Year	141,542
4 th Fiscal Year	63,418
5 th Fiscal Year	26,871
Thereafter	0
Total	\$ 978,999

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00563477%
Employer's proportionate share at MD 0.00509725%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,252,454
Employer's proportionate share of system NPL/(A) at MD \$ 1,138,304

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,815,427
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 571,328

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 171,733
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,321)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,710

Employer's Total Pension Expense/(Income) \$ 156,122

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,610	\$ 1,622
Changes of assumptions	\$ 66,152	\$ 0
Net difference between projected and actual earnings on investments	\$ 95,899	\$ 0
Changes in proportionate share	\$ 39,923	\$ 98,171
Differences between employer contributions and employer's proportionate share of system contributions	\$ 67,335	\$ 23,751
Total (prior to post-MD contributions)	\$ 341,919	\$ 123,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 218,375

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 126,400
2 nd Fiscal Year	66,790
3 rd Fiscal Year	27,716
4 th Fiscal Year	(2,153)
5 th Fiscal Year	(378)
Thereafter	0
Total	\$ 218,375

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.13534667%
Employer's proportionate share at MD 0.16464460%

Employer's proportionate share of system NPL/(A) at prior MD \$ 30,083,833
Employer's proportionate share of system NPL/(A) at MD \$ 36,767,979

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 58,639,514
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,454,285

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,547,089
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,085,348
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 553,751

Employer's Total Pension Expense/(Income) \$ 7,186,188

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,345,345	\$ 52,406
Changes of assumptions	\$ 2,136,770	\$ 0
Net difference between projected and actual earnings on investments	\$ 3,097,617	\$ 0
Changes in proportionate share	\$ 7,649,836	\$ 1,929,531
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,165,340	\$ 441,352
Total (prior to post-MD contributions)	\$ 18,394,908	\$ 2,423,289
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,971,619

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,173,089
2 nd Fiscal Year	4,131,037
3 rd Fiscal Year	3,357,876
4 th Fiscal Year	1,763,009
5 th Fiscal Year	546,609
Thereafter	0
Total	\$ 15,971,619

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,062)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ (2,062)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01326838%
Employer's proportionate share at MD 0.01207486%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,949,195
Employer's proportionate share of system NPL/(A) at MD \$ 2,696,525

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,300,560
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,353,418

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 406,818
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 85,563
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,215

Employer's Total Pension Expense/(Income) \$ 532,596

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 172,005	\$ 3,843
Changes of assumptions	\$ 156,708	\$ 0
Net difference between projected and actual earnings on investments	\$ 227,176	\$ 0
Changes in proportionate share	\$ 475,011	\$ 288,247
Differences between employer contributions and employer's proportionate share of system contributions	\$ 232,042	\$ 53,402
Total (prior to post-MD contributions)	\$ 1,262,942	\$ 345,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 917,450

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 432,229
2 nd Fiscal Year	258,477
3 rd Fiscal Year	180,537
4 th Fiscal Year	42,565
5 th Fiscal Year	3,641
Thereafter	0
Total	\$ 917,450

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00588399%
Employer's proportionate share at MD 0.00552211%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,307,849
Employer's proportionate share of system NPL/(A) at MD \$ 1,233,182

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,966,744
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 618,949

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 186,047
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 183
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,914

Employer's Total Pension Expense/(Income) \$ 209,144

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,662	\$ 1,758
Changes of assumptions	\$ 71,666	\$ 0
Net difference between projected and actual earnings on investments	\$ 103,893	\$ 0
Changes in proportionate share	\$ 109,673	\$ 106,461
Differences between employer contributions and employer's proportionate share of system contributions	\$ 109,744	\$ 20,395
Total (prior to post-MD contributions)	\$ 473,638	\$ 128,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 345,024

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 155,496
2 nd Fiscal Year	94,987
3 rd Fiscal Year	73,832
4 th Fiscal Year	17,859
5 th Fiscal Year	2,850
Thereafter	0
Total	\$ 345,024

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00423933%
Employer's proportionate share at MD 0.00357511%

Employer's proportionate share of system NPL/(A) at prior MD \$ 942,286
Employer's proportionate share of system NPL/(A) at MD \$ 798,384

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,273,305
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 400,718

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 120,450
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,287)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,664

Employer's Total Pension Expense/(Income) \$ 91,827

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,927	\$ 1,138
Changes of assumptions	\$ 46,398	\$ 0
Net difference between projected and actual earnings on investments	\$ 67,262	\$ 0
Changes in proportionate share	\$ 25,643	\$ 180,612
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81,671	\$ 35,896
Total (prior to post-MD contributions)	\$ 271,901	\$ 217,646
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,255

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 50,085
2 nd Fiscal Year	7,389
3 rd Fiscal Year	8,866
4 th Fiscal Year	(7,741)
5 th Fiscal Year	(4,344)
Thereafter	0
Total	\$ 54,255

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09281632%
Employer's proportionate share at MD 0.07541092%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,630,509
Employer's proportionate share of system NPL/(A) at MD \$ 16,840,559

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,858,213
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,452,476

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,540,691
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,094,875)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 83,671

Employer's Total Pension Expense/(Income) \$ 1,529,487

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,074,220	\$ 24,003
Changes of assumptions	\$ 978,688	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,418,778	\$ 0
Changes in proportionate share	\$ 815,115	\$ 5,990,194
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,287,985	\$ 695,936
Total (prior to post-MD contributions)	\$ 5,574,786	\$ 6,710,133
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,135,347)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 749,544
2 nd Fiscal Year	(390,829)
3 rd Fiscal Year	(827,362)
4 th Fiscal Year	(554,243)
5 th Fiscal Year	(112,456)
Thereafter	0
Total	\$ (1,135,347)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00784433%
Employer's proportionate share at MD 0.00630749%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,743,578
Employer's proportionate share of system NPL/(A) at MD \$ 1,408,571

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,246,464
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 706,979

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 212,507
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (99,849)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (56,587)

Employer's Total Pension Expense/(Income) \$ 56,071

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,850	\$ 2,008
Changes of assumptions	\$ 81,859	\$ 0
Net difference between projected and actual earnings on investments	\$ 118,669	\$ 0
Changes in proportionate share	\$ 9,081	\$ 312,840
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,732	\$ 172,403
Total (prior to post-MD contributions)	\$ 312,191	\$ 487,251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (175,060)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,238
2 nd Fiscal Year	(30,655)
3 rd Fiscal Year	(63,200)
4 th Fiscal Year	(77,089)
5 th Fiscal Year	(26,353)
Thereafter	0
Total	\$ (175,060)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00743271%
Employer's proportionate share at MD 0.00967430%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,652,086
Employer's proportionate share of system NPL/(A) at MD \$ 2,160,438

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,445,581
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,084,349

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 325,940
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 283
 - 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) \$ 352,468

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 137,809	\$ 3,079
Changes of assumptions	\$ 125,554	\$ 0
Net difference between projected and actual earnings on investments	\$ 182,012	\$ 0
Changes in proportionate share	\$ 344,508	\$ 201,610
Differences between employer contributions and employer's proportionate share of system contributions	\$ 170,278	\$ 39,007
Total (prior to post-MD contributions)	\$ 960,161	\$ 243,696
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 716,465

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 289,319
2 nd Fiscal Year	178,886
3 rd Fiscal Year	118,471
4 th Fiscal Year	89,306
5 th Fiscal Year	40,483
Thereafter	0
Total	\$ 716,465

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12

Employer's Total Pension Expense/(Income) **\$ 12**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51	\$ 0
Total (prior to post-MD contributions)	\$ 51	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 51

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12
2 nd Fiscal Year	12
3 rd Fiscal Year	12
4 th Fiscal Year	12
5 th Fiscal Year	3
Thereafter	0
Total	\$ 51

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00615366%
Employer's proportionate share at MD 0.00539570%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,367,789
Employer's proportionate share of system NPL/(A) at MD \$ 1,204,953

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,921,722
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 604,780

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 181,788
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,575)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,489

Employer's Total Pension Expense/(Income) \$ 169,702

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,861	\$ 1,717
Changes of assumptions	\$ 70,026	\$ 0
Net difference between projected and actual earnings on investments	\$ 101,514	\$ 0
Changes in proportionate share	\$ 152,700	\$ 145,337
Differences between employer contributions and employer's proportionate share of system contributions	\$ 66,287	\$ 21,646
Total (prior to post-MD contributions)	\$ 467,388	\$ 168,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 298,688

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)
1 st Fiscal Year	\$ 147,486
2 nd Fiscal Year	88,520
3 rd Fiscal Year	64,805
4 th Fiscal Year	2,510
5 th Fiscal Year	(4,632)
Thereafter	0
Total	\$ 298,688

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00833782%
Employer's proportionate share at MD 0.00674185%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,853,267
Employer's proportionate share of system NPL/(A) at MD \$ 1,505,571

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,401,165
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 755,664

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 227,142
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (61,903)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,158

Employer's Total Pension Expense/(Income) \$ 195,397

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,037	\$ 2,146
Changes of assumptions	\$ 87,496	\$ 0
Net difference between projected and actual earnings on investments	\$ 126,841	\$ 0
Changes in proportionate share	\$ 72,916	\$ 329,766
Differences between employer contributions and employer's proportionate share of system contributions	\$ 140,303	\$ 25,561
Total (prior to post-MD contributions)	\$ 523,593	\$ 357,473
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 166,120

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)
1 st Fiscal Year	\$ 116,341
2 nd Fiscal Year	48,731
3 rd Fiscal Year	33,963
4 th Fiscal Year	(22,553)
5 th Fiscal Year	(10,363)
Thereafter	0
Total	\$ 166,120

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00368691%
Employer's proportionate share at MD 0.00414611%

Employer's proportionate share of system NPL/(A) at prior MD \$ 819,498
Employer's proportionate share of system NPL/(A) at MD \$ 925,898

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,476,671
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 464,719

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 139,688
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (54,388)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 645

Employer's Total Pension Expense/(Income) \$ 85,945

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,061	\$ 1,320
Changes of assumptions	\$ 53,809	\$ 0
Net difference between projected and actual earnings on investments	\$ 78,005	\$ 0
Changes in proportionate share	\$ 109,877	\$ 272,157
Differences between employer contributions and employer's proportionate share of system contributions	\$ 74,280	\$ 35,291
Total (prior to post-MD contributions)	\$ 375,032	\$ 308,768
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 66,264

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,657
2 nd Fiscal Year	4,255
3 rd Fiscal Year	(15,741)
4 th Fiscal Year	9,886
5 th Fiscal Year	13,206
Thereafter	0
Total	\$ 66,264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (67,009)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,043)

Employer's Total Pension Expense/(Income) **\$ (78,052)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 1,623	\$ 185,480
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,748
Total (prior to post-MD contributions)	\$ 1,623	\$ 205,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (203,605)

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)
1 st Fiscal Year	\$ (76,092)
2 nd Fiscal Year	(65,794)
3 rd Fiscal Year	(48,369)
4 th Fiscal Year	(13,350)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (203,605)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (593)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (724)

Employer's Total Pension Expense/(Income) **\$ (1,317)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 5,624	\$ 22,631
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 795
Total (prior to post-MD contributions)	\$ 5,624	\$ 23,426
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,802)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,260)
2 nd Fiscal Year	(7,542)
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (17,802)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01682132%
Employer's proportionate share at MD 0.01359930%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,738,916
Employer's proportionate share of system NPL/(A) at MD \$ 3,036,958

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,843,501
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,524,285

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 458,178
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 94,924
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,883

Employer's Total Pension Expense/(Income) \$ 605,985

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 193,721	\$ 4,329
Changes of assumptions	\$ 176,493	\$ 0
Net difference between projected and actual earnings on investments	\$ 255,857	\$ 0
Changes in proportionate share	\$ 441,651	\$ 524,464
Differences between employer contributions and employer's proportionate share of system contributions	\$ 179,484	\$ 65,984
Total (prior to post-MD contributions)	\$ 1,247,206	\$ 594,777
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 652,429

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 431,204
2 nd Fiscal Year	185,832
3 rd Fiscal Year	107,323
4 th Fiscal Year	(41,887)
5 th Fiscal Year	(30,044)
Thereafter	0
Total	\$ 652,429

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01770283%
Employer's proportionate share at MD 0.01416808%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,934,851
Employer's proportionate share of system NPL/(A) at MD \$ 3,163,977

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,046,077
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,588,037

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 477,341
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (124,748)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,937

Employer's Total Pension Expense/(Income) \$ 358,530

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 201,823	\$ 4,510
Changes of assumptions	\$ 183,874	\$ 0
Net difference between projected and actual earnings on investments	\$ 266,558	\$ 0
Changes in proportionate share	\$ 16,623	\$ 518,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,966	\$ 127,256
Total (prior to post-MD contributions)	\$ 749,844	\$ 649,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 99,938

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 232,986
2 nd Fiscal Year	53,380
3 rd Fiscal Year	(29,223)
4 th Fiscal Year	(112,901)
5 th Fiscal Year	(44,304)
Thereafter	0
Total	\$ 99,938

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00894134%
Employer's proportionate share at MD 0.00754596%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,987,413
Employer's proportionate share of system NPL/(A) at MD \$ 1,685,143

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,687,555
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 845,793

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 254,233
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (62,433)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,509

Employer's Total Pension Expense/(Income) \$ 197,309

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,491	\$ 2,402
Changes of assumptions	\$ 97,932	\$ 0
Net difference between projected and actual earnings on investments	\$ 141,969	\$ 0
Changes in proportionate share	\$ 111,256	\$ 253,686
Differences between employer contributions and employer's proportionate share of system contributions	\$ 67,537	\$ 36,451
Total (prior to post-MD contributions)	\$ 526,185	\$ 292,539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 233,646

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 158,549
2 nd Fiscal Year	75,334
3 rd Fiscal Year	31,712
4 th Fiscal Year	(21,144)
5 th Fiscal Year	(10,805)
Thereafter	0
Total	\$ 233,646

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01100980%
Employer's proportionate share at MD 0.00934819%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,447,175
Employer's proportionate share of system NPL/(A) at MD \$ 2,087,612

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,329,434
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,047,797

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 314,953
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,177
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,577

Employer's Total Pension Expense/(Income) \$ 346,707

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 133,164	\$ 2,975
Changes of assumptions	\$ 121,321	\$ 0
Net difference between projected and actual earnings on investments	\$ 175,876	\$ 0
Changes in proportionate share	\$ 428,712	\$ 409,619
Differences between employer contributions and employer's proportionate share of system contributions	\$ 200,525	\$ 89,819
Total (prior to post-MD contributions)	\$ 1,059,598	\$ 502,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 557,185

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 269,415
2 nd Fiscal Year	169,965
3 rd Fiscal Year	132,406
4 th Fiscal Year	(110)
5 th Fiscal Year	(14,491)
Thereafter	0
Total	\$ 557,185

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00625366%
Employer's proportionate share at MD 0.00444875%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,390,016
Employer's proportionate share of system NPL/(A) at MD \$ 993,483

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,584,459
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 498,641

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 149,884
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,924)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,943

Employer's Total Pension Expense/(Income) \$ 158,903

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,372	\$ 1,416
Changes of assumptions	\$ 57,736	\$ 0
Net difference between projected and actual earnings on investments	\$ 83,699	\$ 0
Changes in proportionate share	\$ 237,878	\$ 346,912
Differences between employer contributions and employer's proportionate share of system contributions	\$ 78,474	\$ 5,278
Total (prior to post-MD contributions)	\$ 521,159	\$ 353,606
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 167,553

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)
1 st Fiscal Year	\$ 103,485
2 nd Fiscal Year	65,212
3 rd Fiscal Year	43,232
4 th Fiscal Year	(28,158)
5 th Fiscal Year	(16,218)
Thereafter	0
Total	\$ 167,553

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00753526%
Employer's proportionate share at MD 0.00849983%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,674,881
Employer's proportionate share of system NPL/(A) at MD \$ 1,898,159

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,027,284
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 952,708

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 286,370
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,340
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,329

Employer's Total Pension Expense/(Income) \$ 354,039

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 121,079	\$ 2,705
Changes of assumptions	\$ 110,311	\$ 0
Net difference between projected and actual earnings on investments	\$ 159,915	\$ 0
Changes in proportionate share	\$ 291,039	\$ 158,055
Differences between employer contributions and employer's proportionate share of system contributions	\$ 124,716	\$ 46,508
Total (prior to post-MD contributions)	\$ 807,060	\$ 207,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 599,792

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 225,969
2 nd Fiscal Year	152,034
3 rd Fiscal Year	144,532
4 th Fiscal Year	60,511
5 th Fiscal Year	16,746
Thereafter	0
Total	\$ 599,792

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00776598%
Employer's proportionate share at MD 0.00743250%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,726,163
Employer's proportionate share of system NPL/(A) at MD \$ 1,659,805

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,647,145
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 833,076

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 250,411
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,508)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,785

Employer's Total Pension Expense/(Income) \$ 253,688

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 105,875	\$ 2,366
Changes of assumptions	\$ 96,460	\$ 0
Net difference between projected and actual earnings on investments	\$ 139,835	\$ 0
Changes in proportionate share	\$ 38,594	\$ 85,963
Differences between employer contributions and employer's proportionate share of system contributions	\$ 130,012	\$ 23,505
Total (prior to post-MD contributions)	\$ 510,776	\$ 111,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 398,942

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 204,445
2 nd Fiscal Year	116,610
3 rd Fiscal Year	60,221
4 th Fiscal Year	12,120
5 th Fiscal Year	5,546
Thereafter	0
Total	\$ 398,942

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03135443%
Employer's proportionate share at MD 0.02980154%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,969,225
Employer's proportionate share of system NPL/(A) at MD \$ 6,655,198

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,614,061
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,340,323

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,004,052
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 212,853
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 173,282

Employer's Total Pension Expense/(Income) \$ 1,390,187

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 424,520	\$ 9,486
Changes of assumptions	\$ 386,767	\$ 0
Net difference between projected and actual earnings on investments	\$ 560,685	\$ 0
Changes in proportionate share	\$ 493,490	\$ 618,045
Differences between employer contributions and employer's proportionate share of system contributions	\$ 589,066	\$ 66,777
Total (prior to post-MD contributions)	\$ 2,454,528	\$ 694,308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,760,220

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,021,968
2 nd Fiscal Year	498,565
3 rd Fiscal Year	178,763
4 th Fiscal Year	34,527
5 th Fiscal Year	26,397
Thereafter	0
Total	\$ 1,760,220

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 801

Employer's Total Pension Expense/(Income) **\$ 801**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 486

Employer's Total Pension Expense/(Income) **\$ 486**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01551461%
Employer's proportionate share at MD 0.01111609%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,448,470
Employer's proportionate share of system NPL/(A) at MD \$ 2,482,415

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,959,086
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,245,953

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 374,515
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (263,800)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,206)

Employer's Total Pension Expense/(Income) \$ 83,509

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 158,348	\$ 3,538
Changes of assumptions	\$ 144,265	\$ 0
Net difference between projected and actual earnings on investments	\$ 209,138	\$ 0
Changes in proportionate share	\$ 230,040	\$ 917,325
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,566	\$ 86,339
Total (prior to post-MD contributions)	\$ 815,357	\$ 1,007,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (191,845)

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)
1 st Fiscal Year	\$ 4,395
2 nd Fiscal Year	(32,102)
3 rd Fiscal Year	(5,860)
4 th Fiscal Year	(108,684)
5 th Fiscal Year	(49,595)
Thereafter	0
Total	\$ (191,845)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02239385%
Employer's proportionate share at MD 0.02384429%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,977,535

Employer's proportionate share of system NPL/(A) at MD \$ 5,324,841

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,492,338
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,672,601

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 803,345
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 456,556
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 146,489

Employer's Total Pension Expense/(Income) \$ 1,406,390

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 339,659	\$ 7,590
Changes of assumptions	\$ 309,453	\$ 0
Net difference between projected and actual earnings on investments	\$ 448,606	\$ 0
Changes in proportionate share	\$ 861,365	\$ 156,586
Differences between employer contributions and employer's proportionate share of system contributions	\$ 599,866	\$ 59,318
Total (prior to post-MD contributions)	\$ 2,558,949	\$ 223,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,335,455

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,086,501
2 nd Fiscal Year	664,339
3 rd Fiscal Year	356,664
4 th Fiscal Year	161,010
5 th Fiscal Year	66,941
Thereafter	0
Total	\$ 2,335,455

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.05887915%
Employer's proportionate share at MD 0.03391503%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,087,212
Employer's proportionate share of system NPL/(A) at MD \$ 7,573,811

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,079,114
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,801,386

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,142,641
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (509,019)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (58,896)

Employer's Total Pension Expense/(Income) \$ 574,726

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 483,116	\$ 10,795
Changes of assumptions	\$ 440,152	\$ 0
Net difference between projected and actual earnings on investments	\$ 638,076	\$ 0
Changes in proportionate share	\$ 1,355,993	\$ 4,989,191
Differences between employer contributions and employer's proportionate share of system contributions	\$ 363,519	\$ 512,223
Total (prior to post-MD contributions)	\$ 3,280,856	\$ 5,512,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,231,353)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 216,454
2 nd Fiscal Year	(399,166)
3 rd Fiscal Year	(922,411)
4 th Fiscal Year	(851,829)
5 th Fiscal Year	(274,401)
Thereafter	0
Total	\$ (2,231,353)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03936210%
Employer's proportionate share at MD 0.03247858%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,749,110
Employer's proportionate share of system NPL/(A) at MD \$ 7,253,027

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,567,511
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,640,380

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,094,245
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (137,647)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 105,483

Employer's Total Pension Expense/(Income) \$ 1,062,081

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 462,654	\$ 10,338
Changes of assumptions	\$ 421,509	\$ 0
Net difference between projected and actual earnings on investments	\$ 611,051	\$ 0
Changes in proportionate share	\$ 522,007	\$ 1,045,052
Differences between employer contributions and employer's proportionate share of system contributions	\$ 406,994	\$ 104,229
Total (prior to post-MD contributions)	\$ 2,424,215	\$ 1,159,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,264,596

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)
1 st Fiscal Year	\$ 858,608
2 nd Fiscal Year	451,764
3 rd Fiscal Year	139,413
4 th Fiscal Year	(127,993)
5 th Fiscal Year	(57,196)
Thereafter	0
Total	\$ 1,264,596

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01064244%
Employer's proportionate share at MD 0.00983402%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,365,521
Employer's proportionate share of system NPL/(A) at MD \$ 2,196,106

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,502,466
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,102,252

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 331,321
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,614
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,554

Employer's Total Pension Expense/(Income) \$ 384,489

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 140,085	\$ 3,130
Changes of assumptions	\$ 127,627	\$ 0
Net difference between projected and actual earnings on investments	\$ 185,017	\$ 0
Changes in proportionate share	\$ 234,312	\$ 255,134
Differences between employer contributions and employer's proportionate share of system contributions	\$ 86,871	\$ 10,882
Total (prior to post-MD contributions)	\$ 773,912	\$ 269,146
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 504,766

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 267,100
2 nd Fiscal Year	163,602
3 rd Fiscal Year	83,639
4 th Fiscal Year	(7,547)
5 th Fiscal Year	(2,029)
Thereafter	0
Total	\$ 504,766

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01019027%
Employer's proportionate share at MD 0.01085814%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,265,016
Employer's proportionate share of system NPL/(A) at MD \$ 2,424,810

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,867,215
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,217,041

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 365,825
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 93,717
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,344

Employer's Total Pension Expense/(Income) \$ 491,886

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 154,673	\$ 3,456
Changes of assumptions	\$ 140,918	\$ 0
Net difference between projected and actual earnings on investments	\$ 204,285	\$ 0
Changes in proportionate share	\$ 226,807	\$ 92,700
Differences between employer contributions and employer's proportionate share of system contributions	\$ 142,409	\$ 26,351
Total (prior to post-MD contributions)	\$ 869,092	\$ 122,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 746,585

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 350,764
2 nd Fiscal Year	196,919
3 rd Fiscal Year	135,006
4 th Fiscal Year	46,371
5 th Fiscal Year	17,525
Thereafter	0
Total	\$ 746,585

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00018705%
Employer's proportionate share at MD 0.00030061%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,576
Employer's proportionate share of system NPL/(A) at MD \$ 67,131

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 107,065
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,694

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,128
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,167
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,195

Employer's Total Pension Expense/(Income) \$ 17,490

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,282	\$ 96
Changes of assumptions	\$ 3,901	\$ 0
Net difference between projected and actual earnings on investments	\$ 5,656	\$ 0
Changes in proportionate share	\$ 23,797	\$ 1,322
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,869	\$ 562
Total (prior to post-MD contributions)	\$ 44,505	\$ 1,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 42,525

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,280
2 nd Fiscal Year	11,382
3 rd Fiscal Year	9,117
4 th Fiscal Year	5,069
5 th Fiscal Year	1,678
Thereafter	0
Total	\$ 42,525

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00081939%
Employer's proportionate share at MD 0.00076742%

Employer's proportionate share of system NPL/(A) at prior MD \$ 182,128
Employer's proportionate share of system NPL/(A) at MD \$ 171,378

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 273,323
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 86,017

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,855
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,703)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 357

Employer's Total Pension Expense/(Income) \$ 18,509

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,932	\$ 244
Changes of assumptions	\$ 9,960	\$ 0
Net difference between projected and actual earnings on investments	\$ 14,438	\$ 0
Changes in proportionate share	\$ 0	\$ 18,506
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,950	\$ 4,165
Total (prior to post-MD contributions)	\$ 44,280	\$ 22,915
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,365

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)
1 st Fiscal Year	\$ 13,768
2 nd Fiscal Year	5,686
3 rd Fiscal Year	2,264
4 th Fiscal Year	(459)
5 th Fiscal Year	105
Thereafter	0
Total	\$ 21,365

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,575)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,179)

Employer's Total Pension Expense/(Income) **\$ (51,754)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 190,047	\$ 381,082
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,635	\$ 53,877
Total (prior to post-MD contributions)	\$ 196,682	\$ 434,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (238,277)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (23,729)
2 nd Fiscal Year	(79,226)
3 rd Fiscal Year	(108,001)
4 th Fiscal Year	(27,321)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (238,277)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00786773%
Employer's proportionate share at MD 0.00855763%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,748,779
Employer's proportionate share of system NPL/(A) at MD \$ 1,911,066

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,047,870
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 959,187

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 288,318
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,745)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,720

Employer's Total Pension Expense/(Income) \$ 281,293

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 121,903	\$ 2,724
Changes of assumptions	\$ 111,062	\$ 0
Net difference between projected and actual earnings on investments	\$ 161,003	\$ 0
Changes in proportionate share	\$ 113,539	\$ 236,215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 138,595	\$ 49,976
Total (prior to post-MD contributions)	\$ 646,102	\$ 288,915
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 357,187

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 179,378
2 nd Fiscal Year	73,911
3 rd Fiscal Year	52,650
4 th Fiscal Year	33,708
5 th Fiscal Year	17,538
Thereafter	0
Total	\$ 357,187

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03932030%
Employer's proportionate share at MD 0.03721488%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,739,819
Employer's proportionate share of system NPL/(A) at MD \$ 8,310,725

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,254,382
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,171,251

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,253,817
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 347,150
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 79,415

Employer's Total Pension Expense/(Income) \$ 1,680,382

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 530,122	\$ 11,845
Changes of assumptions	\$ 482,977	\$ 0
Net difference between projected and actual earnings on investments	\$ 700,159	\$ 0
Changes in proportionate share	\$ 461,090	\$ 297,123
Differences between employer contributions and employer's proportionate share of system contributions	\$ 532,984	\$ 139,686
Total (prior to post-MD contributions)	\$ 2,707,332	\$ 448,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,258,678

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,106,853
2 nd Fiscal Year	656,241
3 rd Fiscal Year	405,236
4 th Fiscal Year	74,277
5 th Fiscal Year	16,072
Thereafter	0
Total	\$ 2,258,678

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00912742%
Employer's proportionate share at MD 0.00724930%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,028,774
Employer's proportionate share of system NPL/(A) at MD **\$ 1,618,894**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,581,897
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 812,542

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 244,238
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,993
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,733

Employer's Total Pension Expense/(Income) **\$ 267,964**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 103,265	\$ 2,307
Changes of assumptions	\$ 94,082	\$ 0
Net difference between projected and actual earnings on investments	\$ 136,388	\$ 0
Changes in proportionate share	\$ 129,111	\$ 265,045
Differences between employer contributions and employer's proportionate share of system contributions	\$ 102,864	\$ 31,523
Total (prior to post-MD contributions)	\$ 565,710	\$ 298,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 266,835

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 191,908
2 nd Fiscal Year	90,999
3 rd Fiscal Year	33,537
4 th Fiscal Year	(33,588)
5 th Fiscal Year	(16,020)
Thereafter	0
Total	\$ 266,835

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (73,757)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ (73,757)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00979445%
Employer's proportionate share at MD 0.00952073%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,177,036
Employer's proportionate share of system NPL/(A) at MD \$ 2,126,143

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,390,885
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,067,137

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 320,766
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,782)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 50,010

Employer's Total Pension Expense/(Income) \$ 363,994

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 135,622	\$ 3,030
Changes of assumptions	\$ 123,561	\$ 0
Net difference between projected and actual earnings on investments	\$ 179,123	\$ 0
Changes in proportionate share	\$ 180,000	\$ 116,529
Differences between employer contributions and employer's proportionate share of system contributions	\$ 193,040	\$ 35,188
Total (prior to post-MD contributions)	\$ 811,346	\$ 154,747
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 656,599

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 313,332
2 nd Fiscal Year	186,755
3 rd Fiscal Year	111,287
4 th Fiscal Year	35,183
5 th Fiscal Year	10,041
Thereafter	0
Total	\$ 656,599

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01207238%
Employer's proportionate share at MD 0.01313495%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,683,357
Employer's proportionate share of system NPL/(A) at MD \$ 2,933,261

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,678,119
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,472,238

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 442,533
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 216,998
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 127,521

Employer's Total Pension Expense/(Income) \$ 787,052

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,106	\$ 4,181
Changes of assumptions	\$ 170,466	\$ 0
Net difference between projected and actual earnings on investments	\$ 247,120	\$ 0
Changes in proportionate share	\$ 737,439	\$ 10,614
Differences between employer contributions and employer's proportionate share of system contributions	\$ 222,807	\$ 27,051
Total (prior to post-MD contributions)	\$ 1,564,938	\$ 41,846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,523,092

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 643,806
2 nd Fiscal Year	432,564
3 rd Fiscal Year	310,325
4 th Fiscal Year	110,914
5 th Fiscal Year	25,483
Thereafter	0
Total	\$ 1,523,092

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.09331722%
Employer's proportionate share at MD 0.09412564%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,741,845
Employer's proportionate share of system NPL/(A) at MD \$ 21,019,879

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,523,613
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,550,127

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,171,214
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 825,419
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 464,928

Employer's Total Pension Expense/(Income) \$ 4,461,561

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,340,810	\$ 29,960
Changes of assumptions	\$ 1,221,569	\$ 0
Net difference between projected and actual earnings on investments	\$ 1,770,876	\$ 0
Changes in proportionate share	\$ 1,332,316	\$ 1,003,812
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,071,447	\$ 365,486
Total (prior to post-MD contributions)	\$ 7,737,018	\$ 1,399,258
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,337,760

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,266,856
2 nd Fiscal Year	1,710,397
3 rd Fiscal Year	820,273
4 th Fiscal Year	362,007
5 th Fiscal Year	178,228
Thereafter	0
Total	\$ 6,337,760

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01289979%
Employer's proportionate share at MD 0.01548888%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,867,268
Employer's proportionate share of system NPL/(A) at MD \$ 3,458,934

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,516,491
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,736,080

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 521,840
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 112,205
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 71,850

Employer's Total Pension Expense/(Income) \$ 705,895

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 220,637	\$ 4,930
Changes of assumptions	\$ 201,016	\$ 0
Net difference between projected and actual earnings on investments	\$ 291,407	\$ 0
Changes in proportionate share	\$ 604,736	\$ 47,615
Differences between employer contributions and employer's proportionate share of system contributions	\$ 329,752	\$ 48,839
Total (prior to post-MD contributions)	\$ 1,647,548	\$ 101,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,546,164

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)
1 st Fiscal Year	\$ 606,279
2 nd Fiscal Year	420,281
3 rd Fiscal Year	307,398
4 th Fiscal Year	158,050
5 th Fiscal Year	54,156
Thereafter	0
Total	\$ 1,546,164

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00674833%
Employer's proportionate share at MD 0.00603916%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,499,968
Employer's proportionate share of system NPL/(A) at MD \$ 1,348,649

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,150,896
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 676,903

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 203,467
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,148)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,341

Employer's Total Pension Expense/(Income) \$ 228,660

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,027	\$ 1,922
Changes of assumptions	\$ 78,377	\$ 0
Net difference between projected and actual earnings on investments	\$ 113,621	\$ 0
Changes in proportionate share	\$ 136,464	\$ 132,143
Differences between employer contributions and employer's proportionate share of system contributions	\$ 119,672	\$ 17,881
Total (prior to post-MD contributions)	\$ 534,161	\$ 151,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 382,215

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 198,138
2 nd Fiscal Year	123,655
3 rd Fiscal Year	55,344
4 th Fiscal Year	4,937
5 th Fiscal Year	140
Thereafter	0
Total	\$ 382,215

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01157203%
Employer's proportionate share at MD 0.00981485%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,572,143
Employer's proportionate share of system NPL/(A) at MD \$ 2,191,825

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,495,639
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,100,103

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 330,675
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,614
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,566

Employer's Total Pension Expense/(Income) \$ 345,855

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 139,811	\$ 3,124
Changes of assumptions	\$ 127,378	\$ 0
Net difference between projected and actual earnings on investments	\$ 184,656	\$ 0
Changes in proportionate share	\$ 164,427	\$ 276,715
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,967	\$ 47,380
Total (prior to post-MD contributions)	\$ 697,239	\$ 327,219
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 370,020

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 244,196
2 nd Fiscal Year	112,423
3 rd Fiscal Year	61,597
4 th Fiscal Year	(30,398)
5 th Fiscal Year	(17,797)
Thereafter	0
Total	\$ 370,020

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01037787%
Employer's proportionate share at MD 0.00894637%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,306,714
Employer's proportionate share of system NPL/(A) at MD \$ 1,997,879

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,186,322
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,002,759

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 301,415
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (55,876)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,176

Employer's Total Pension Expense/(Income) \$ 266,715

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 127,440	\$ 2,848
Changes of assumptions	\$ 116,107	\$ 0
Net difference between projected and actual earnings on investments	\$ 168,317	\$ 0
Changes in proportionate share	\$ 50,537	\$ 474,825
Differences between employer contributions and employer's proportionate share of system contributions	\$ 188,648	\$ 73,226
Total (prior to post-MD contributions)	\$ 651,049	\$ 550,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 100,150

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 124,034
2 nd Fiscal Year	(11,565)
3 rd Fiscal Year	2,210
4 th Fiscal Year	(10,732)
5 th Fiscal Year	(3,797)
Thereafter	0
Total	\$ 100,150

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.03262890%
Employer's proportionate share at MD 0.02842371%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,252,505
Employer's proportionate share of system NPL/(A) at MD \$ 6,347,505

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,123,336
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,185,888

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 957,631
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 263,419
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 79,549

Employer's Total Pension Expense/(Income) \$ 1,300,599

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 404,893	\$ 9,047
Changes of assumptions	\$ 368,885	\$ 0
Net difference between projected and actual earnings on investments	\$ 534,763	\$ 0
Changes in proportionate share	\$ 728,382	\$ 593,448
Differences between employer contributions and employer's proportionate share of system contributions	\$ 341,858	\$ 81,921
Total (prior to post-MD contributions)	\$ 2,378,781	\$ 684,416
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,694,365

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)
1 st Fiscal Year	\$ 997,135
2 nd Fiscal Year	544,354
3 rd Fiscal Year	220,105
4 th Fiscal Year	(43,794)
5 th Fiscal Year	(23,436)
Thereafter	0
Total	\$ 1,694,365

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00833099%
Employer's proportionate share at MD 0.00912291%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,851,749
Employer's proportionate share of system NPL/(A) at MD \$ 2,037,303

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,249,199
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,022,547

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 307,363
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,210)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,325

Employer's Total Pension Expense/(Income) \$ 296,478

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 129,955	\$ 2,904
Changes of assumptions	\$ 118,398	\$ 0
Net difference between projected and actual earnings on investments	\$ 171,638	\$ 0
Changes in proportionate share	\$ 179,619	\$ 282,560
Differences between employer contributions and employer's proportionate share of system contributions	\$ 164,807	\$ 40,225
Total (prior to post-MD contributions)	\$ 764,417	\$ 325,689
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 438,728

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 191,648
2 nd Fiscal Year	96,952
3 rd Fiscal Year	82,620
4 th Fiscal Year	45,134
5 th Fiscal Year	22,375
Thereafter	0
Total	\$ 438,728

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00799342%
Employer's proportionate share at MD 0.00705315%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,776,717
Employer's proportionate share of system NPL/(A) at MD \$ 1,575,090

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,512,037
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 790,556

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 237,630
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,589

Employer's Total Pension Expense/(Income) \$ 257,238

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,471	\$ 2,245
Changes of assumptions	\$ 91,536	\$ 0
Net difference between projected and actual earnings on investments	\$ 132,698	\$ 0
Changes in proportionate share	\$ 156,291	\$ 156,029
Differences between employer contributions and employer's proportionate share of system contributions	\$ 122,959	\$ 19,076
Total (prior to post-MD contributions)	\$ 603,955	\$ 177,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 426,605

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)
1 st Fiscal Year	\$ 222,752
2 nd Fiscal Year	141,087
3 rd Fiscal Year	62,623
4 th Fiscal Year	1,111
5 th Fiscal Year	(967)
Thereafter	0
Total	\$ 426,605

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00200529%
Employer's proportionate share at MD 0.00194499%

Employer's proportionate share of system NPL/(A) at prior MD \$ 445,721
Employer's proportionate share of system NPL/(A) at MD \$ 434,350

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 692,724
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 218,005

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 65,529
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,585)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,600

Employer's Total Pension Expense/(Income) \$ 80,544

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,706	\$ 619
Changes of assumptions	\$ 25,242	\$ 0
Net difference between projected and actual earnings on investments	\$ 36,593	\$ 0
Changes in proportionate share	\$ 41,193	\$ 49,989
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,904	\$ 9,562
Total (prior to post-MD contributions)	\$ 203,638	\$ 60,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 143,468

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62,312
2 nd Fiscal Year	37,190
3 rd Fiscal Year	30,257
4 th Fiscal Year	11,113
5 th Fiscal Year	2,596
Thereafter	0
Total	\$ 143,468

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00846188%
Employer's proportionate share at MD 0.00822460%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,880,843
Employer's proportionate share of system NPL/(A) at MD \$ 1,836,695

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,929,258
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 921,859

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 277,097
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 523
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,134

Employer's Total Pension Expense/(Income) \$ 308,754

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 117,159	\$ 2,618
Changes of assumptions	\$ 106,739	\$ 0
Net difference between projected and actual earnings on investments	\$ 154,737	\$ 0
Changes in proportionate share	\$ 288,188	\$ 81,966
Differences between employer contributions and employer's proportionate share of system contributions	\$ 180,679	\$ 42,509
Total (prior to post-MD contributions)	\$ 847,502	\$ 127,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 720,409

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 304,111
2 nd Fiscal Year	226,139
3 rd Fiscal Year	132,640
4 th Fiscal Year	44,020
5 th Fiscal Year	13,499
Thereafter	0
Total	\$ 720,409

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01558223%
Employer's proportionate share at MD 0.01580813%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,463,500
Employer's proportionate share of system NPL/(A) at MD \$ 3,530,228

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,630,194
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,771,863

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 532,596
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 147,291
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,664

Employer's Total Pension Expense/(Income) \$ 732,551

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 225,185	\$ 5,032
Changes of assumptions	\$ 205,159	\$ 0
Net difference between projected and actual earnings on investments	\$ 297,414	\$ 0
Changes in proportionate share	\$ 256,682	\$ 82,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 238,806	\$ 44,854
Total (prior to post-MD contributions)	\$ 1,223,246	\$ 132,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,090,970

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 536,318
2 nd Fiscal Year	312,819
3 rd Fiscal Year	171,042
4 th Fiscal Year	49,448
5 th Fiscal Year	21,344
Thereafter	0
Total	\$ 1,090,970

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01611574%
Employer's proportionate share at MD 0.01518771%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,582,085
Employer's proportionate share of system NPL/(A) at MD \$ 3,391,678

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,409,227
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,702,323

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 511,694
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,743
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 71,631

Employer's Total Pension Expense/(Income) \$ 606,068

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 216,347	\$ 4,834
Changes of assumptions	\$ 197,107	\$ 0
Net difference between projected and actual earnings on investments	\$ 285,741	\$ 0
Changes in proportionate share	\$ 81,578	\$ 131,873
Differences between employer contributions and employer's proportionate share of system contributions	\$ 333,990	\$ 46,612
Total (prior to post-MD contributions)	\$ 1,114,763	\$ 183,319
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 931,444

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 455,634
2 nd Fiscal Year	269,844
3 rd Fiscal Year	158,917
4 th Fiscal Year	35,720
5 th Fiscal Year	11,329
Thereafter	0
Total	\$ 931,444

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02624618%
Employer's proportionate share at MD 0.02150517%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,833,802
Employer's proportionate share of system NPL/(A) at MD \$ 4,802,475

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,659,241
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,410,419

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 724,537
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 319,230
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 116,296

Employer's Total Pension Expense/(Income) \$ 1,160,063

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 306,339	\$ 6,845
Changes of assumptions	\$ 279,096	\$ 0
Net difference between projected and actual earnings on investments	\$ 404,597	\$ 0
Changes in proportionate share	\$ 946,416	\$ 1,101,793
Differences between employer contributions and employer's proportionate share of system contributions	\$ 228,941	\$ 0
Total (prior to post-MD contributions)	\$ 2,165,389	\$ 1,108,638
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,056,751

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 853,678
2 nd Fiscal Year	389,585
3 rd Fiscal Year	(8,189)
4 th Fiscal Year	(139,508)
5 th Fiscal Year	(38,815)
Thereafter	0
Total	\$ 1,056,751

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,425)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,193)
Employer's Total Pension Expense/(Income) **\$ (32,618)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 43,303
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,262
Total (prior to post-MD contributions)	\$ 0	\$ 44,565
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,565)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,251)
2 nd Fiscal Year	(14,314)
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (44,565)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,302)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,189)

Employer's Total Pension Expense/(Income) **\$ (32,491)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 43,239
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,262
Total (prior to post-MD contributions)	\$ 0	\$ 44,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,501)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,187)
2 nd Fiscal Year	(14,314)
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (44,501)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01262552%
Employer's proportionate share at MD 0.01369816%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,806,305
Employer's proportionate share of system NPL/(A) at MD \$ 3,059,035

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,878,711
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,535,366

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 461,509
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 97,771
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,630

Employer's Total Pension Expense/(Income) \$ 601,910

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 195,129	\$ 4,360
Changes of assumptions	\$ 177,776	\$ 0
Net difference between projected and actual earnings on investments	\$ 257,717	\$ 0
Changes in proportionate share	\$ 338,869	\$ 69,093
Differences between employer contributions and employer's proportionate share of system contributions	\$ 220,033	\$ 35,797
Total (prior to post-MD contributions)	\$ 1,189,524	\$ 109,250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,080,274

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 488,363
2 nd Fiscal Year	306,434
3 rd Fiscal Year	173,983
4 th Fiscal Year	77,971
5 th Fiscal Year	33,522
Thereafter	0
Total	\$ 1,080,274

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01645427%
Employer's proportionate share at MD 0.01637644%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,657,331
Employer's proportionate share of system NPL/(A) at MD \$ 3,657,142

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,832,602
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,835,563

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 551,743
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 208,170
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,063

Employer's Total Pension Expense/(Income) \$ 792,976

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 233,281	\$ 5,213
Changes of assumptions	\$ 212,535	\$ 0
Net difference between projected and actual earnings on investments	\$ 308,106	\$ 0
Changes in proportionate share	\$ 384,681	\$ 44,995
Differences between employer contributions and employer's proportionate share of system contributions	\$ 172,162	\$ 60,473
Total (prior to post-MD contributions)	\$ 1,310,765	\$ 110,681
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,200,084

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 608,663
2 nd Fiscal Year	334,442
3 rd Fiscal Year	188,576
4 th Fiscal Year	53,176
5 th Fiscal Year	15,226
Thereafter	0
Total	\$ 1,200,084

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) **\$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01025521%
Employer's proportionate share at MD 0.00916765%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,279,450
Employer's proportionate share of system NPL/(A) at MD \$ 2,047,294

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,265,133
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,027,561

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 308,870
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,939
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23

Employer's Total Pension Expense/(Income) \$ 322,832

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,592	\$ 2,918
Changes of assumptions	\$ 118,978	\$ 0
Net difference between projected and actual earnings on investments	\$ 172,480	\$ 0
Changes in proportionate share	\$ 138,759	\$ 173,033
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,747	\$ 54,102
Total (prior to post-MD contributions)	\$ 634,556	\$ 230,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 404,503

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 257,597
2 nd Fiscal Year	137,109
3 rd Fiscal Year	45,916
4 th Fiscal Year	(25,195)
5 th Fiscal Year	(10,923)
Thereafter	0
Total	\$ 404,503

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00838151%
Employer's proportionate share at MD 0.00684217%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,862,979
Employer's proportionate share of system NPL/(A) at MD \$ 1,527,975

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,436,895
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 766,909

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 230,522
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 60,745
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,857

Employer's Total Pension Expense/(Income) \$ 321,124

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 97,466	\$ 2,178
Changes of assumptions	\$ 88,798	\$ 0
Net difference between projected and actual earnings on investments	\$ 128,728	\$ 0
Changes in proportionate share	\$ 295,653	\$ 217,236
Differences between employer contributions and employer's proportionate share of system contributions	\$ 115,263	\$ 14,609
Total (prior to post-MD contributions)	\$ 725,908	\$ 234,023
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 491,885

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)
1 st Fiscal Year	\$ 271,966
2 nd Fiscal Year	163,440
3 rd Fiscal Year	77,133
4 th Fiscal Year	(11,068)
5 th Fiscal Year	(9,585)
Thereafter	0
Total	\$ 491,885

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00401875%
Employer's proportionate share at MD 0.00372234%

Employer's proportionate share of system NPL/(A) at prior MD \$ 893,257
Employer's proportionate share of system NPL/(A) at MD \$ 831,263

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,325,742
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 417,221

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 125,410
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,542
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,770

Employer's Total Pension Expense/(Income) \$ 147,722

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,024	\$ 1,185
Changes of assumptions	\$ 48,309	\$ 0
Net difference between projected and actual earnings on investments	\$ 70,032	\$ 0
Changes in proportionate share	\$ 107,073	\$ 172,973
Differences between employer contributions and employer's proportionate share of system contributions	\$ 66,518	\$ 31,461
Total (prior to post-MD contributions)	\$ 344,956	\$ 205,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 139,337

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)
1 st Fiscal Year	\$ 104,703
2 nd Fiscal Year	44,042
3 rd Fiscal Year	(2,141)
4 th Fiscal Year	(8,006)
5 th Fiscal Year	739
Thereafter	0
Total	\$ 139,337

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (61,104)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,701)
Employer's Total Pension Expense/(Income) **\$ (74,805)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 108,874
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 16,179
Total (prior to post-MD contributions)	\$ 0	\$ 125,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (125,053)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (62,030)
2 nd Fiscal Year	(47,946)
3 rd Fiscal Year	(15,077)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (125,053)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00239741%
Employer's proportionate share at MD 0.00176544%

Employer's proportionate share of system NPL/(A) at prior MD \$ 532,878
Employer's proportionate share of system NPL/(A) at MD **\$ 394,253**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 628,776
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 197,880

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 59,480
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,672)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,902)

Employer's Total Pension Expense/(Income) **\$ 47,906**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,149	\$ 562
Changes of assumptions	\$ 22,912	\$ 0
Net difference between projected and actual earnings on investments	\$ 33,215	\$ 0
Changes in proportionate share	\$ 54,857	\$ 109,125
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,077	\$ 28,205
Total (prior to post-MD contributions)	\$ 146,210	\$ 137,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,318

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)
1 st Fiscal Year	\$ 23,688
2 nd Fiscal Year	7,809
3 rd Fiscal Year	1,956
4 th Fiscal Year	(16,895)
5 th Fiscal Year	(8,239)
Thereafter	0
Total	\$ 8,318

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02351237%
Employer's proportionate share at MD 0.01976901%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,226,152
Employer's proportionate share of system NPL/(A) at MD \$ 4,414,761

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,040,894
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,215,821

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 666,043
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 301,177
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,596

Employer's Total Pension Expense/(Income) \$ 986,816

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 281,607	\$ 6,292
Changes of assumptions	\$ 256,564	\$ 0
Net difference between projected and actual earnings on investments	\$ 371,933	\$ 0
Changes in proportionate share	\$ 400,013	\$ 644,552
Differences between employer contributions and employer's proportionate share of system contributions	\$ 123,986	\$ 92,219
Total (prior to post-MD contributions)	\$ 1,434,103	\$ 743,063
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 691,040

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)
1 st Fiscal Year	\$ 612,367
2 nd Fiscal Year	208,214
3 rd Fiscal Year	2,027
4 th Fiscal Year	(98,201)
5 th Fiscal Year	(33,367)
Thereafter	0
Total	\$ 691,040

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00493682%
Employer's proportionate share at MD 0.00552373%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,097,319
Employer's proportionate share of system NPL/(A) at MD \$ 1,233,544

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,967,321
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 619,130

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 186,102
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 66,627
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,567)

Employer's Total Pension Expense/(Income) \$ 245,162

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,685	\$ 1,758
Changes of assumptions	\$ 71,687	\$ 0
Net difference between projected and actual earnings on investments	\$ 103,923	\$ 0
Changes in proportionate share	\$ 107,588	\$ 122,582
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,352	\$ 44,507
Total (prior to post-MD contributions)	\$ 417,235	\$ 168,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 248,388

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 136,249
2 nd Fiscal Year	52,498
3 rd Fiscal Year	30,854
4 th Fiscal Year	18,783
5 th Fiscal Year	10,005
Thereafter	0
Total	\$ 248,388

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.02370585%
Employer's proportionate share at MD 0.02582631%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,269,157
Employer's proportionate share of system NPL/(A) at MD \$ 5,767,461

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,198,251
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,894,757

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 870,122
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 754,305
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 217,207

Employer's Total Pension Expense/(Income) \$ 1,841,634

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 367,893	\$ 8,220
Changes of assumptions	\$ 335,176	\$ 0
Net difference between projected and actual earnings on investments	\$ 485,895	\$ 0
Changes in proportionate share	\$ 1,410,297	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 623,708	\$ 0
Total (prior to post-MD contributions)	\$ 3,222,969	\$ 8,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,214,749

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)
1 st Fiscal Year	\$ 1,429,528
2 nd Fiscal Year	927,253
3 rd Fiscal Year	570,617
4 th Fiscal Year	218,241
5 th Fiscal Year	69,110
Thereafter	0
Total	\$ 3,214,749

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,652
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,390)
Employer's Total Pension Expense/(Income) **\$ (20,738)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 125,071	\$ 389,690
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,619	\$ 64,059
Total (prior to post-MD contributions)	\$ 128,690	\$ 453,749
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (325,059)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (81,882)
2 nd Fiscal Year	(133,234)
3 rd Fiscal Year	(93,260)
4 th Fiscal Year	(16,683)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (325,059)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00307958%
Employer's proportionate share at MD 0.00192679%

Employer's proportionate share of system NPL/(A) at prior MD \$ 684,506
Employer's proportionate share of system NPL/(A) at MD \$ 430,285

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 686,242
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 215,965

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,916
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 51,024
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,920

Employer's Total Pension Expense/(Income) \$ 144,860

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,447	\$ 613
Changes of assumptions	\$ 25,006	\$ 0
Net difference between projected and actual earnings on investments	\$ 36,251	\$ 0
Changes in proportionate share	\$ 225,582	\$ 162,685
Differences between employer contributions and employer's proportionate share of system contributions	\$ 92,137	\$ 8,130
Total (prior to post-MD contributions)	\$ 406,423	\$ 171,428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 234,995

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 127,369
2 nd Fiscal Year	93,132
3 rd Fiscal Year	35,591
4 th Fiscal Year	(13,449)
5 th Fiscal Year	(7,648)
Thereafter	0
Total	\$ 234,995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01859766%
Employer's proportionate share at MD 0.01505810%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,133,747
Employer's proportionate share of system NPL/(A) at MD \$ 3,362,733

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,363,065
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,687,796

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 507,327
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 443,422
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 129,651

Employer's Total Pension Expense/(Income) \$ 1,080,400

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 214,501	\$ 4,793
Changes of assumptions	\$ 195,425	\$ 0
Net difference between projected and actual earnings on investments	\$ 283,303	\$ 0
Changes in proportionate share	\$ 979,647	\$ 765,202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 292,080	\$ 68,976
Total (prior to post-MD contributions)	\$ 1,964,956	\$ 838,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,125,985

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 826,421
2 nd Fiscal Year	373,982
3 rd Fiscal Year	15,428
4 th Fiscal Year	(71,602)
5 th Fiscal Year	(18,244)
Thereafter	0
Total	\$ 1,125,985

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00966720%
Employer's proportionate share at MD 0.01188189%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,148,752
Employer's proportionate share of system NPL/(A) at MD \$ 2,653,431

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,231,832
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,331,788

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 400,316
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 344,291
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 80,436

Employer's Total Pension Expense/(Income) \$ 825,043

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 169,256	\$ 3,782
Changes of assumptions	\$ 154,204	\$ 0
Net difference between projected and actual earnings on investments	\$ 223,545	\$ 0
Changes in proportionate share	\$ 1,022,084	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 228,842	\$ 0
Total (prior to post-MD contributions)	\$ 1,797,931	\$ 3,782
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,794,149

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)
1 st Fiscal Year	\$ 727,052
2 nd Fiscal Year	559,300
3 rd Fiscal Year	334,191
4 th Fiscal Year	129,506
5 th Fiscal Year	44,101
Thereafter	0
Total	\$ 1,794,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4475: Teach-NW

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.01613259%
Employer's proportionate share at MD 0.01505339%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,585,830
Employer's proportionate share of system NPL/(A) at MD \$ 3,361,682

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,361,387
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,687,268

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 507,168
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 429,612
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 98,033

Employer's Total Pension Expense/(Income) \$ 1,034,813

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 214,434	\$ 4,791
Changes of assumptions	\$ 195,364	\$ 0
Net difference between projected and actual earnings on investments	\$ 283,214	\$ 0
Changes in proportionate share	\$ 1,305,297	\$ 152,299
Differences between employer contributions and employer's proportionate share of system contributions	\$ 309,149	\$ 0
Total (prior to post-MD contributions)	\$ 2,307,458	\$ 157,090
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,150,368

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 913,628
2 nd Fiscal Year	717,867
3 rd Fiscal Year	437,124
4 th Fiscal Year	76,873
5 th Fiscal Year	4,875
Thereafter	0
Total	\$ 2,150,368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4476: Kalmiopsis Community Arts High School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00024907%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 55,622**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 88,708
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,917

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,391
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,988
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,645

Employer's Total Pension Expense/(Income) **\$ 27,024**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,548	\$ 79
Changes of assumptions	\$ 3,232	\$ 0
Net difference between projected and actual earnings on investments	\$ 4,686	\$ 0
Changes in proportionate share	\$ 35,149	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,521	\$ 0
Total (prior to post-MD contributions)	\$ 90,136	\$ 79
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 90,057

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,019
2 nd Fiscal Year	21,780
3 rd Fiscal Year	20,141
4 th Fiscal Year	16,746
5 th Fiscal Year	6,370
Thereafter	0
Total	\$ 90,057

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4477: Virtual Preparatory Academy of Oregon

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00225493%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 503,565

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 803,112
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 252,745

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 75,972
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 72,323
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,601

Employer's Total Pension Expense/(Income) \$ 176,896

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,121	\$ 718
Changes of assumptions	\$ 29,265	\$ 0
Net difference between projected and actual earnings on investments	\$ 42,424	\$ 0
Changes in proportionate share	\$ 318,223	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 108,139	\$ 0
Total (prior to post-MD contributions)	\$ 530,172	\$ 718
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 529,454

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 158,742
2 nd Fiscal Year	129,418
3 rd Fiscal Year	114,576
4 th Fiscal Year	91,696
5 th Fiscal Year	35,021
Thereafter	0
Total	\$ 529,454

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4478: Whitmore Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,705

Employer's Total Pension Expense/(Income) **\$ 1,705**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,502	\$ 0
Total (prior to post-MD contributions)	\$ 7,502	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,502

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,705
2 nd Fiscal Year	1,705
3 rd Fiscal Year	1,705
4 th Fiscal Year	1,705
5 th Fiscal Year	682
Thereafter	0
Total	\$ 7,502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

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, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00316233%
Employer's proportionate share at MD 0.00502331%

Employer's proportionate share of system NPL/(A) at prior MD \$ 702,899
Employer's proportionate share of system NPL/(A) at MD \$ 1,121,792

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,789,093
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 563,041

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 169,242
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 157,113
 - 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) \$ 367,979

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,557	\$ 1,599
Changes of assumptions	\$ 65,193	\$ 0
Net difference between projected and actual earnings on investments	\$ 94,508	\$ 0
Changes in proportionate share	\$ 371,537	\$ 68,151
Differences between employer contributions and employer's proportionate share of system contributions	\$ 138,133	\$ 4,382
Total (prior to post-MD contributions)	\$ 740,928	\$ 74,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 666,796

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)
1 st Fiscal Year	\$ 270,120
2 nd Fiscal Year	169,005
3 rd Fiscal Year	114,613
4 th Fiscal Year	79,653
5 th Fiscal Year	33,404
Thereafter	0
Total	\$ 666,796

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4480: Holla School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2025
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2023

Discount rate 6.90%
Employer's proportionate share at prior MD 0.00121137%
Employer's proportionate share at MD 0.00385395%

Employer's proportionate share of system NPL/(A) at prior MD \$ 269,254
Employer's proportionate share of system NPL/(A) at MD \$ 860,654

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,372,616
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 431,972

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 129,845
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 121,099
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 54,619

Employer's Total Pension Expense/(Income) \$ 305,563

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,899	\$ 1,227
Changes of assumptions	\$ 50,017	\$ 0
Net difference between projected and actual earnings on investments	\$ 72,508	\$ 0
Changes in proportionate share	\$ 492,860	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 201,387	\$ 0
Total (prior to post-MD contributions)	\$ 871,671	\$ 1,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 870,444

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 274,537
2 nd Fiscal Year	224,418
3 rd Fiscal Year	194,064
4 th Fiscal Year	131,249
5 th Fiscal Year	46,176
Thereafter	0
Total	\$ 870,444

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 12, 2026.